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1973-1975

# ANNUAL REPORT

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Plantation of

MONHEGAN, MAINE

•

1973





**FIFTY EIGHTH**  
**ANNUAL REPORT**  
**OF THE**  
**MUNICIPAL OFFICERS**  
**OF THE PLANTATION OF**  
**MONHEGAN, MAINE**



**INCORPORATED SEPTEMBER 4, 1839**

**FOR THE YEAR ENDING FEBRUARY 5, 1974**

**MAINE COAST PRINTERS, INC**  
**ROCKLAND, MAINE**

## ANNUAL REPORT, MONHEGAN

## PLANTATION OFFICERS

For the Year 1973

## MODERATOR

Douglas H. Odom

## BOARD OF ASSESSORS

Sherman M. Stanley

Harry B. Odom

Vernon W. Burton

## CLERK

Ruth P. Stanley

## COLLECTOR OF TAXES

Judith Young

## TREASURER

Anne D. Court

## CONSTABLE

Douglas R. Boynton

## SCHOOL BOARD

Karen M. Wincapaw

Raquel D. Boehmer

Alta Ashley, M.D.

## TRUANT OFFICER

Harry T. Bone

## HEALTH OFFICER

Alta Ashley, M.D.

## FIRE WARDENS

Sherman M. Stanley

Harry B. Odom

## FIRE CHIEF

Ronald A. Stanley

## ROAD COMMISSIONER

Stephen Rollins

## HARBOR MASTER

Donald D. Cundy

## PLUMBING INSPECTOR

Bryan Hitchcock

## SURVEYOR OF WOOD &amp; LUMBER

Vernon W. Burton

## SUPERINTENDENT OF SCHOOLS

Gilbert Strout

# ANNUAL REPORT OF BOARD OF ASSESSORS

For the year ending February 5, 1974

Resident Land	\$16,115.00	
Resident Buildings	<u>71,085.00</u>	
Real Estate Total		\$87,200.00
Personal Estate		<u>2,025.00</u>
		\$89,225.00
Non Resident Land	\$33,230.00	
Non Resident Buildings	<u>99,170.00</u>	
Real Estate Total		\$132,400.00
Personal Estate		<u>250.00</u>
		\$132,650.00
Total Resident Valuation		89,225.00
Total Non Resident Valuation		<u>132,650.00</u>
		\$221,875.00
Rate of Taxation		.090

Plantation owned Property

Wharf, Schoolhouse, Plantation Land, Record Office and Land,  
Fire Barn and Land.



## LIST OF TAXPAYERS

Resident	ASSESSMENT		Total
	Real	Personal	
Ashley, Dr. Alta	2,900		261.00
Barstow, James III			
Sherrick, Eliz. B.			
Spence, Barbara B.	800		72.00
Bernstein, Morton	1,200		108.00
Boehmer, Peter	150	100	22.50
Boehmer, Raquel	1,950		175.50
Bolman, Alan	900		81.00
Bone, Harry T.	1,000		90.00
Boynton, Dr. Willard H.			
& Ruth Mae	2,200	50	202.50
Boynton, Willard J.		100	9.00
Brackett, Lorimer E.	2,300		207.00
Burton, Robert	10,000		900.00
Burton, Vernon W.			
& Winifred V.	2,250	150	216.00
Court, Lee W. Jr.	3,000	150	283.50
Cundy, Donald A.	4,100	150	369.00
Davis, Linwood A. heirs	1,350		121.50
Day, Josephine D.			
Ferdinand L.	9,400		846.00
Day, June B.	3,600		324.00
Day, Henley C.		100	9.00
Dickson, Sandra M.	1,150		103.50
Farrell, Isabel N.	1,550		139.50
Farrell, Patricia	1,350		121.50
Fuller, Alfred & Ann C.	1,650		148.50
Hitchcock, Barbara		75	6.75
Hudson, Julie & Jacqueline	2,300		207.00
Lewis, Ernest D. & Wilma Stenn	2,700		243.00
Nicholson, Elva B.	11,500		1035.00
Nicholson, Laurice C.		100	9.00
Odom, Douglas H. & Harry B.	4,100	300	396.00
Odom, Harry B.	2,050		184.50
Slagboom, Teco	850		76.50
Sprowl, Craig S.	2,250	150	216.00

	Real	Personal	Total
Stanley, Alfred D. & Sherman M.	550		49.50
Stanley, Alfred D.	950	150	99.00
Stanley, Barbara F.	100		9.00
Stanley, Dwight F.	1,350		121.50
Stanley, Mary A.	1,250		112.50
Stanley, Sherman D.	1,050		94.50
Stanley, Sherman M.	2,800	200	270.00
Sterling, Sanford heirs	100		9.00
Wincapaw, Carl L.	650	150	72.00
Resident Alien			
Moses, Martyn		100	9.00
Non-Resident			
Barker, Raymond M., Sr.	2,650		238.50
Bates, Helen M.	1,000		90.00
Berg, David & Sara	1,000		90.00
Blankenship, Richard E.	1,900		171.00
Bogdanove, Pearl Est.	1,700		153.00
Bolman, Frederic DeW. Jr.	1,600		144.00
Bowers, Doris R.	300		27.00
Bright, Thomas Est.	1,650		148.50
Burton, Oscar E.	500		45.00
Cabot, John III	2,700		243.00
Cameron, Marianne C.	1,200		108.00
Cochrane, Edward Lull Jr.	2,200		198.00
Colton, George H. & Ruth S.	1,550		139.50
Cooke, Chathan M. & Susan M.	1,100		99.00
Cooper, Laurence & Ann	900		81.00
Corbett, Helen	1,850		166.50
Court, Lee W. & Ruby M.	1,450		130.50
Davis, Bernard E. Jr. & Crowe, Robert E.	100		9.00
Davis, Manville W.	700		63.00
Detz, Leon	50		4.50
Ebert, Elisabeth	1,000		90.00
Edison, Ann O.	500		45.00
Edison, Theodore M.	5,250		472.50
Edwards, Edmund	700		63.00
Elfant, Marcus & Sally	750		67.50

	Real	Personal	Total
Gibbs, Alonzo & Iris	1,200		108.00
Giard, Beatrice L.	100		9.00
Gilbert, Walker	50		4.50
Gleason, Clark H.	100		9.00
Grey, Zulma Steele	1,300		117.00
Green, Elizabeth	1,100		99.00
Gordon, Charles R. & Winifred L.	1,400		126.00
Gummere, John Jr.	950		85.50
Gussow, Don	3,300		297.00
Hanna, Frederick	100		9.00
Hareven, Tamara K.	550		49.50
Hary, Sarah & Cottle, Marilyn	1,550		139.50
Hekking, Vivian M.	1,400		126.00
Hinchman, Ralph P. III	1,600		144.00
Hovey, Chandler	100		9.00
Hubert, Edgar F. & Anne M.	1,800		162.00
Hudson, Charles Lea	1,600		144.00
Hultberg, John & Lynne D.	1,000		90.00
Jacobson, Elden Eugene & Berdelle, Wishart	800		72.00
Jahn, Edwin C.	1,800		162.00
Johnson, Natalie Weldon	1,050		94.50
Jordan, James	100		9.00
Kallem, Henry	1,650		148.50
Kallem, Herbert	2,600		234.00
Katheryn Productions	4,500		405.00
Keller, Elizabeth Barstow, Mallery, Peter J.	1,000		90.00
Keller, Elizabeth Barstow	50		4.50
Kordak, Violet & Nancy & John R.	1,300		117.00
Loew, Michael & Mildred	1,800		162.00
Lord, Victor R. & Carole L.	700		63.00
Lothrop, Gilbert M. & Ruth S.	1,850		166.50
Lotz, Dr. John H., heirs	100		9.00
Luisi, Nicholas	100		9.00
Martin, Charles	1,750		157.50
May, Louis S. & Francis H.	100		9.00
McCartin, Wm. F. & Jan	1,700		153.00



	Real	Personal	Total
Meissner, Leo J.	250		22.50
Mersfelder, Ade D.	350		31.50
Mersfelder, Robert	200		18.00
Miles, Rufus E. Jr. & Nelle P.	1,450		130.50
Miller, Lucia Taylor	950		85.50
Moller, Hans & Helen	1,650		148.50
Monhegan Assoc.	2,700		243.00
Neilson, Mrs. Wm. heirs	2,000		180.00
Nelson, Elise	3,400		306.00
Nunan, Richard T.	400		36.00
Oberman, Marvin & Arline	1,400		126.00
O'Connor, J. Edward & Ruth D.	700		63.00
Orne, Raymond S.	350		31.50
Palmer, George A. & Phoebe	750		67.50
Partridge, Mrs. John F.	3,350		301.50
Pearce, Elsie Jenny	2,300		207.00
Perkins, Robert L.	300		27.00
Peterson, Andrew heirs	50		4.50
Pitkin, Dorothy	600		54.00
Pratt, Carroll	1,000		90.00
Richardson, Norman & Eliz. S.	1,750		157.50
Rosenthal, Max	700		63.00
Rosenthal, Susan	400		36.00
Rothstein, Wrenna	1,000		90.00
Rothstein, Daniel & Wrenna	1,500	50	139.50
Rowe, Elsie M.	1,500		135.00
Schloss, George	1,150		103.50
Shumaker, Geraldine	800		72.00
Silliman, Mr. & Mrs. Vincent B.	100		9.00
Slayton, Doris	1,150		103.50
Spence, Barbara	400		36.00
Stineford, Raymond & Prince, Helen M.	1,050		94.50
Stoddard, Alice Kent	1,200		108.00
Stone, Donald W. & Marabah K.	1,000		90.00
Sullivan, Ann Marie	100		9.00
Tam, Reuben	1,700		153.00
Tredwell, Ruth	1,650		148.50

	Real	Personal	Total
Troeleman, Adrianus C. & Helen M.	1,050		94.50
Twining, Eugene K.	150		13.50
Twining, Virginia P. Est.	2,300		207.00
Van Wass, Carter	100		9.00
Varnum, Marion K.	1,350		121.50
Vaughan, Wm.	1,500		148.50
Vaughan, Frank		50	4.50
Wampler, Jan W. & Shubert Ruth L.	100		9.00
Watson, Mildred heirs & Maginnis, Alice	1,700		153.00
Weber, James J., Batista, Roberto & Kurzer, Judith Ritterman	1,500		135.00
Wells, George W. & Bernardo, Ann Wells	500		45.00
Whibley, Jane S.	100		9.00
Wiley, Marion M.	1,850		166.50
Witham, Drusilla G. & W. Tasker	200		18.00
Wyeth, James B.	2,250		202.50

### ASSESSORS' REPORT OF PLANTATION EXPENSES

For the year ending Feb. 5, 1974

Feb. 5, 1973 Balance	\$1,276.36	
Mar. 12, 1973 Approp.	1,823.64	
Mar. 12, 1973 Approp. (Rev. Shar.)	<u>400.00</u>	
	3,500.00	
Expended	<u>3,365.66</u>	
Feb. 5, 1974 Balance		\$ 134.34

#### ROADS & SNOW REMOVAL

Mar. 12, 1973 Approp.	1,411.54	
Mar. 12, 1973 Approp.(Rev. Shar.)	<u>489.00</u>	
	1,900.54	
Expended	<u>2,142.25</u>	
Feb. 5, 1974 Overdraft		\$ 241.71

#### SCHOOL

Feb. 5, 1973 Balance	1,475.94
Mar. 12, 1973 Approp.	10,300.00
Mar. 19, 1973 Educational subsidy	24.00
Mar. 19, 1973 McGraw-Hill Co.	33.95
Mar. 28, 1973 Educational subsidy	24.00
June 3, 1973 Educational subsidy	24.00
June 3, 1973 School Title II	150.00
June 3, 1973 Educational subsidy	24.00
June 22, 1973 Educational subsidy	27.70
Aug. 24, 1973 Educational subsidy	21.00
Sept. 8, 1973 Educational subsidy	21.00
Sept. 25, 1973 Educational subsidy	21.00
Oct. 31, 1973 Educational subsidy	21.00
Dec. 6, 1973 Educational subsidy	21.00
Dec. 30, 1973 Educational subsidy	21.00



Jan. 31, 1973 Educational subsidy	<u>21.00</u>	
	12,230.59	
Expended	<u>11,603.63</u>	
Feb. 5, 1974 Balance		626.96

WHARF REPAIR

Feb. 5, 1973 Balance	2,090.99	
Mar. 12, 1973 Approp.	1,500.00	
Mar. 12, 1973 Approp.(Rev. Sharing)	400.00	
Feb. 5, 1974 Discount on Taxes	<u>369.54</u>	
	4,360.53	
Expended	<u>1,040.86</u>	
Feb. 5, 1974 Balance		3,319.67

FIRE DEPARTMENT

Mar. 12, 1973 Approp.	600.00	
June 16, 1973 Fire extinguishers	273.00	
June 16, 1973 Fire extinguishers	127.55	
Aug. 6, 1973 Mr. Glen Krause (Gift)	5.00	
Aug. 24, 1973 Fire extinguishers	147.30	
Oct. 31, 1973 Fire extinguishers	<u>115.20</u>	
	1,268.05	
Expended	<u>1,690.39</u>	
Feb. 5, 1974 Overdraft		422.34

CEMETERY

Feb. 5, 1973 Balance	532.33	
Expended	<u>217.50</u>	
Feb. 5, 1974 Balance		314.83

COUNTY TAX

Mar. 12, 1973 Approp.	1,255.50	
Expended	<u>1,255.50</u>	
Feb. 5, 1974 Balance		None

FIRE TRAILS

Feb. 5, 1973 Balance	173.50	
Mar. 1973 Approp.	<u>150.00</u>	
	323.50	
Expended	<u>52.00</u>	
Feb. 5, 1974 Balance		271.50

FIRST AID CABINET

Feb. 5, 1973 Balance	809.62	
Expended	<u>43.75</u>	
Feb. 5, 1974 Balance		765.87

WCBB CHANNEL 10 T.V.

Mar. 12, 1973 Approp.	100.00	
Expended	<u>100.00</u>	
Feb. 5, 1974 Balance		None

GARBAGE DISPOSAL

Mar. 12, 1973 Approp.	1,550.00	
Feb. 5, 1973 Balance	<u>438.46</u>	
	1,988.46	
Expended	<u>1,750.00</u>	
Feb. 5, 1974 Balance		238.46

LIFE RINGS

Feb. 5, 1973 Balance	132.56	
Feb. 5, 1974 Balance		132.56

FIRE PATROL

Feb. 5, 1973 Balance	181.50	
Feb. 5, 1974 Balance		181.50

RECORD BUILDING REPAIR

Feb. 5, 1973 Balance	156.23	
Feb. 5, 1974 Balance		156.23

ELECTRICAL SURVEY

Feb. 5, 1973 Balance	308.91	
Feb. 5, 1974 Balance		308.91

NOISE POLLUTION

Feb. 5, 1973 Balance	200.00	
Feb. 5, 1974 Balance		200.00

MONHEGAN SCHOOL COMMUNITY BUILDING

Feb. 5, 1973 Balance	173.31	
Sept. 19, 1973 Mr. & Mrs. Brooks	<u>1,000.00</u>	
	1,173.31	
Expended	<u>103.36</u>	
Feb. 5, 1974 Balance		1,069.95

MONHEGAN SCHOOL COMMUNITY BUILDING FLAGPOLE

Mar. 12, 1973 Approp.	300.00	
Feb. 5, 1974 Balance		300.00

CAMERON FUND

Aug. 6, 1973 Gifts	425.00	
Aug. 24, 1973 Gifts	<u>64.55</u>	
	489.55	
Expended	<u>336.71</u>	
Feb. 5, 1974 Balance		152.84

FEDERAL REVENUE SHARING

Feb. 5, 1973 Balance	1,289.00	
April 23, 1973 Rev. Sharing	377.00	
June 16, 1973 Rev. Sharing	378.00	



Oct. 6, 1973 Rev. Sharing	415.00	
Feb. 5, 1974 Rev. Sharing	<u>415.00</u>	
	2,874.00	
Interest	<u>3.46</u>	
	2,877.46	
Expended-Roads, Wharf, Ret. Exp.	<u>1,289.00</u>	
Feb. 5, 1974 Balance		1,588.46

STATE REVENUE SHARING

Feb. 5, 1973 Balance	99.46	
Aug. 6, 1973 State Treasurer	40.62	
Aug. 24, 1973 State Treasurer	8.96	
Sept. 25, 1973 State Treasurer	9.54	
Oct. 19, 1973 State Treasurer	11.17	
Nov. 25, 1973 State Treasurer	8.78	
Dec. 30, 1973 State Treasurer	8.91	
Jan. 23, 1974 State Treasurer	<u>8.67</u>	
Feb. 5, 1974 Balance		196.11

DISCOUNT ON TAXES

Feb. 5, 1973 Balance	1,331.26	
Feb. 5, 1974 Excise tax	<u>835.04</u>	
	2,166.30	
Expended	<u>465.50</u>	
	1,700.80	
Feb. 5, 1974 Transfer to Wharf Acct.	<u>369.54</u>	
Feb. 5, 1974 Balance		1,331.26

SURPLUS ACCOUNT

Feb. 5, 1973 Balance	2,903.01	
April 1, 1973 Overlay	<u>216.11</u>	
Feb. 5, 1974 Balance		3,119.12

Respectfully submitted,  
 VERNON W. BURTON  
 HARRY B. ODOM  
 SHERMAN M. STANLEY  
 Board of Assessors

## TAX COLLECTOR'S REPORT

For the year ended February 5, 1974

1972 Commitment		\$19,968.75
Property taxes collected	\$19,469.50	
Discount on Taxes	465.50	
Abatements	6.75	
Barbara Hitchcock	6.75	
Unpaid Taxes	27.00	
Robert L. Perkins	27.00	
Paid to Treasurer on 1973		
Commitment	19,469.50	
on Supplemental Taxes	-0-	
on 1972 Taxes	-0-	
on Excise	835.04	
Total Taxes Collected		20,304.54
Total Paid to Treasurer		\$20,304.54

Respectfully submitted,  
JUDITH YOUNG  
Collector of Taxes

February 6, 1974

## TREASURER'S REPORT

For the year ending February 5, 1974

February 5, 1973 Cash Balance	\$10,311.02
<u>Receipts for the fiscal year 1973-1974</u>	
Feb. 20 - Alta Ashley, Collector, Excise Taxes	82.25
March 19 - State Treasurer, Educational Subsidies	24.00
March 19 - McGraw-Hill, School Account	33.95
March 28 - Judy Young, Collector, Excise Taxes	60.31
March 28 - State Treasurer, Educational Subsidies	24.00
June 3 - State Treas., Fed. Title II Approp. School Acct.	150.00
June 3 - State Treasurer, Educational Subsidies	24.00
June 3 - State Treasurer, Educational Subsidies	24.00
June 3 - Judy Young, Collector, Prop. & Exc. Taxes	1,374.78
June 6 - Judy Young, Collector, Property Taxes	1,324.50
June 12 - Judy Young, Collector, Property Taxes	1,685.30
June 12 - Judy Young, Collector, Property Taxes	2,476.66
June 16 - Judy Young, Collector, Property Taxes	1,326.01
June 16 - Ronald Stanley, Chief, Fire Dept. Acct.	273.00
June 22 - Judy Young, Collector, Property Taxes	2,418.05
June 22 - State Treasurer, Educational Subsidies	27.70
July 4 - Judy Young, Collector, Property Taxes	3,832.45
July 10 - Judy Young, Collector, Property & Excise	1,699.17
July 16 - Ronald Stanley, Chief, Fire Dept. Acct.	127.55
Aug. 6 - Judy Young, Collector, Personal & Prop. Taxes	504.00
Aug. 6 - State Treasurer, Municipal Revenue Sharing	40.62
Aug. 6 - Ronald Stanley, Chief, Fire Dept.	5.00
Aug. 6 - Monhegan School Board, Cameron School Fund	425.00
Aug. 24 - State Treasurer, Educational Subsidies	21.00
Aug. 24 - State Treasurer, Municipal Rev. Sharing	8.96
Aug. 24 - Monhegan School Board, Cameron School Fund	64.55
Aug. 24 - Ronald Stanley, Chief, Fire Dept. Acct.	147.30
Sept. 8 - State Treasurer, Educational Subsidies	21.00
Sept. 10 - Judy Young, Collector, Personal & Property	1,435.50
Sept. 19 - Monhegan School Board, Selver-Brooks rental	1,000.00
Sept. 25 - State Treasurer, Educational Subsidies	21.00



Sept. 25 - State Treasurer, Municipal Rev. Sharing	9.54
Oct. 4 - Judy Young, Collector, Property & Excise	638.27
Oct. 19 - State Treasurer, Municipal Rev. Sharing	11.17
Oct. 31 - State Treasurer, Educational subsidies	21.00
Oct. 31 - Judy Young, Collector, Personal Prop. & Exc.	195.21
Oct. 31 - Ronald Stanley, Chief, Fire Dept. Acct.	115.20
Nov. 25 - State Treasurer, Municipal Rev. Sharing	8.78
Dec. 6 - State Treasurer, Educational Subsidies	21.00
Dec. 6 - Judy Young, Collector, Personal & Property	279.00
Dec. 30 - State Treasurer, Educational Subsidies	21.00
Dec. 30 - State Treasurer, Municipal Rev. Sharing	8.91
Jan. 8 - Judy Young, Collector, Excise Tax	83.25
Jan. 23 - State Treasurer, Municipal Rev. Sharing	8.67
Jan. 31 - Judy Young, Collector, Prop. & Excise Taxes	785.97
Jan. 31 - State Treasurer, Educational Subsidies	21.00
Feb. 5 - Judy Young, Collector, Excise Tax	<u>103.86</u>
Total of Regular Receipts	\$33,324.46
Amount Paid out on Selectmen's Warrants	23,701.61
1973-1974 Total	<hr/>
Balance Feb. 5, 1974	9,622.85
Checkbook Balance Feb. 5, 1974	9,622.85
Cash on Hand Feb. 5, 1974	00.00
Portland Savings Bank Balance Feb. 1973	9,367.69
Dividends Deposited	1,691.94
Interest Accrued up to Feb. 5, 1974	<u>534.21</u>
	11,593.84
Cemetery Fund Savings Acct. Feb. 5, 1974 Bal.	853.91
Fed. Rev. Sharing Savings Acct. Feb. 5, 1974 Bal.	1,588.46

Respectfully submitted,  
 ANNE DOLAN COURT  
 Treasurer

## PLANTATION CLERK'S REPORT

For Year Ended Feb. 5, 1974

Marriages

4

Alec Dean Sutherland  
Carolyn Freda Stanley

June 30, 1973

Lee Winslow Court, Jr.  
Anne Louise Dolan

Sept. 1, 1973

Martyn Ronald Moses  
Kathleen Ryan Miller

Jan. 12, 1973

## Out of State

Victor Richard Lord  
Jean Elizabeth Rollins

May 1, 1973

Births

1

Mathias Hitchcock  
in Boothbay Harbor

Feb. 23, 1973

Deaths

2

Joseph Adolphe Stevens  
Age 85  
in Peaks Island

March 2, 1973

Elizabeth N. Green  
Age 81  
in Huntington, N. Y.

June 19, 1973

Respectfully submitted,  
RUTH STANLEY  
Clerk

### SCHOOL PHYSICIAN'S REPORT

School physical examinations were carried out on all the students in the spring and on nine of the thirteen students enrolled in the fall. Vision and hearing tests were carried out on all students in the spring and all but one, who was absent at the time the audiometer was available, in the fall. No significant remedial abnormalities were found. Dental care was current. No injuries to children or personnel during school hours or on school grounds were reported to the physician.

### HEALTH OFFICER'S REPORT

No complaints were referred and no outbreaks of possible infectious disease were reported. No reportable contagious diseases occurred, although one case of tuberculosis was reported out of state and considered to be non-infectious. Investigation of contacts is in progress. Our solid waste disposal problem remains unchanged.

Respectfully submitted,  
ALTA ASHLEY, M.D.



## MONHEGAN SCHOOL REPORT

For the year ended February 5, 1974

Balance February 5, 1973 \$1,475.94

## Receipts

from Appropriation \$10,300.00

Misc. Funds 454.65Total Receipts 10,754.65

Total Available Funds to 2/5/74 12,230.59

Expenditures 1973-1974 11,918.70

Balance February 5, 1974 311.89

## Proposed School Budget for 1974-1975

Administration 175.00

Instruction (Salary &amp; Supplies) 8,316.65

School Physician 25.00

Operation of Plant (Heat, Light,  
& Services) 1,420.00

Maintenance of Plant 225.00

Fixed Charges (Insurance) 287.00

Total 10,448.65

## Anticipated Funds

Under present State subsidy

to June 30, 1974 105.00

Under L. D. 1994 July 1, 1974

to February 5, 1975 4,627.00

Unexpended Balance as of Feb. 5, 1974 311.89Total Available Funds 5,043.89

## Balance Needed for the School

to June 30, 1974 5,404.76

Proposed Appropriation \$5,500.00

Respectfully submitted,  
 RAQUEL BOEHMER, Chmn.  
 KAREN WINCAPAW  
 ALTA ASHLEY, M. D.  
 Monhegan School Board

## AUDIT REPORT

October 5, 1973

Board of Assessors  
Monhegan Plantation,  
Maine

In accordance with Title 30, Section 5253, Maine Revised Statutes Annotated of 1964, as amended, an audit has been conducted of the financial records of Monhegan Plantation for the fiscal year ended February 5, 1973.

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the exhibits and schedules incorporated in this report, present fairly the financial position of the Plantation at February 5, 1973, and the results of its operations for the period indicated.

Respectfully submitted,  
RAYMOND M. RIDEOUT, JR.  
State Auditor

RMJRj:ai

SCOPE OF AUDIT

The system of internal control was reviewed as it pertained to the handling of cash and other matters of financial concern. Cash accounts were verified by reconciliation of bank statements and count of cash.

An analysis was made of receipts and deposits as well as disbursements and bank charges. Vouchers, payrolls and canceled checks were examined on a selective basis. Letters of confirmation were used on a test basis to verify the correctness of recorded assets and liabilities.

Revenue accruing to the municipality from various sources was examined and checked to pertinent records. Records of the plantation meetings, as they pertained to financial matters, were reviewed. Trust and special fund transactions were checked. Surety bond coverage was determined.

COMMENTSOPERATIONAL RESULTS

The fiscal year's operations showed that a net unexpended departmental balance of \$916.66 was lapsed to unappropriated surplus, per the following summary:

Departmental Accounts:	
Unexpended Balances	\$959.66
Overdrafts	<u>43.00</u>
Net Unexpended Balance	<u><u>\$916.66</u></u>

The overlay less tax abatements were the major factors contributing to the net unexpended departmental balance lapsed to surplus.

\* \* \* \* \*

The following comments pertain to the accompanying financial statements:

ASSETS . . . . The general cash balance was \$10,311.02 at February 5, 1973. The bank balance used in reconciling this amount was confirmed by the depository.

Deferred appropriations in the fire department and highway accounts are carried forward pending future plantation action.



LIABILITIES, RESERVES AND SURPLUS . . . . Unexpended departmental account balances totaling \$9,280.97 are carried forward to the ensuing year in accordance with a vote at the annual plantation meeting.

Federal revenue sharing funds of \$1,289.00 are reserved for future allocation.

The unappropriated surplus amounted to \$2,903.01, an increase of \$366.66 for the year. This change was occasioned by the net unexpended departmental balance lapsed less a transfer to the garbage removal account.

TRUST FUNDS . . . . Cemetery trust fund principals totaled \$600.00 and income was \$214.87 at February 5, 1973. The trust funds were confirmed as being on deposit in the First National Bank, Damariscotta, Maine.

The Emily Tompkins Farrelly special fund amounted to \$26,489.49. Of this amount \$9,367.69 was confirmed as being on deposit at the Portland Savings Bank, Portland, Maine and \$17,121.80 was invested in various securities which were in possession of the treasurer and were physically inventoried.

GENERAL . . . . The use of excise tax revenue for tax discounts was voter authorized. The transfer of \$550.00 from surplus for garbage disposal was also voter authorized.

## COMPARATIVE BALANCE SHEET

Exhibit A

February 5, 1973

February 5, 1972

GENERAL FUND

## ASSETS

Cash on Hand and in

Bank:

General	\$10,311.02	\$13,659.79
---------	-------------	-------------

Taxes Receivable		72.00
------------------	--	-------

Advance to -

Monhegan Water Co.	2,500.00	2,500.00
--------------------	----------	----------

Deferred Appropriations -

Fire Department	134.87	
-----------------	--------	--

Highways	<u>527.09</u>	
----------	---------------	--

	<u>661.96</u>	
--	---------------	--

TOTAL	<u>\$13,472.98</u>	<u>\$16,231.79</u>
-------	--------------------	--------------------

TRUST AND SPECIAL FUNDS

## ASSETS

Trust Funds:

Time Deposits	<u>814.87</u>	<u>779.21</u>
---------------	---------------	---------------

	814.87	
--	--------	--

		779.21
--	--	--------

Special Funds:

Time Deposit	9,367.69	7,526.95
--------------	----------	----------

Securities	<u>17,121.80</u>	<u>17,121.80</u>
------------	------------------	------------------

	<u>26,489.49</u>	
--	------------------	--

		<u>24,648.75</u>
--	--	------------------

TOTAL	<u>\$27,304.36</u>	<u>\$25,427.96</u>
-------	--------------------	--------------------

## COMPARATIVE BALANCE SHEET

Exhibit A

February 5, 1973

February 5, 1972

GENERAL FUNDLIABILITIES, RESERVES  
AND SURPLUS

## Reserves:

Departmental Balances

Carried (Ex. D)

\$ 9,280.97

\$13,695.44

Federal Revenue Sharing

Fund

1,289.00

## Surplus:

Unappropriated (Ex. C)

2,903.01

2,536.35

## TOTAL

\$13,472.98\$16,231.79TRUST AND SPECIAL FUNDS

## LIABILITIES

## Cemetery Trust Funds:

Principals

\$ 600.00

\$ 600.00

Unexpended Income

214.87179.21

\$ 814.87

\$ 779.21

## Special Fund:

Emily Tompkins

Farrelly Fund

26,489.4924,648.7526,489.4924,648.75

## TOTAL

\$27,304.36\$25,427.96

## STATEMENT OF DEPARTMENTAL OPERATIONS

Fiscal year ended February 5, 1973

	Appropriations	Other Credits	Total Available	Expenditures	.....Balances .....	Exhibit D
					Lapsed	Carried
GENERAL GOVERNMENT						
Plantation Expense	\$2,850.00	\$1,764.77	\$4,614.77	\$3,338.41	\$	\$1,276.36
PROTECTION						
Fire Department	300.00	681.85	981.85	981.85		181.50
Fire Patrol		181.50	181.50			809.62
First Aid Cabinets		809.62	809.62			173.50
Fire Trails	200.00	125.00	325.00	151.50		132.56
Life Rings		132.56	132.56			
HEALTH AND SANITATION						
Garbage Disposal	1,200.00	703.00	1,903.00	1,464.54		438.46
HIGHWAYS AND BRIDGES						
Maintenance	2,000.00	2,634.49	4,634.49	4,634.49		
Wharf Repairs	450.00	1,671.42	2,121.42	30.43		2,090.99
Ice Pond Walk	116.64		116.64		116.64	
EDUCATION						
School	8,050.00	4,535.18	12,585.18	11,109.24		1,475.94
School Repairs		2,716.19	2,716.19	2,542.88		173.31
SPECIAL ASSESSMENTS						
County Tax	1,255.80		1,255.80	1,255.80		
Overlay	837.02		837.02		837.02	
UNCLASSIFIED						
Cemetery	200.00	528.75	728.75	196.42		532.33
Discount on Taxes		1,750.38	1,750.38	419.12		1,331.26
Electrical Survey		308.91	308.91			308.91
Record Building Repairs		156.23	156.23			156.23
Supplemental Taxes		6.00	6.00		6.00	
Tax Abatements				43.00	(43.00)	
Noise Pollution		200.00	200.00			200.00
TOTAL	\$17,459.46	\$18,905.85	\$36,365.31	\$26,167.68	\$ 916.66	\$9,280.97



REPORT OF  
MONHEGAN WATER COMPANY

For the year ended Dec. 31, 1973

Cash Balance Dec. 1972	\$2,017.86
Deposits for 1973	<u>4,873.22</u>
	6,891.08
Expended for 1973	
Supplies	608.87
Labor	1,770.00
Fuel	76.02
Freight	135.01
Treas. & Operator's Supplies	34.34
Audit for 1973	112.60
Franchise Tax	10.00
Sales Tax	224.63
Bact. Analysis	44.50
Int. on Note	180.00
Filing Tax for Operator	<u>10.00</u>
	\$3,205.97
Dec. 31, 1973	
Cash Balance	6,891.08
Warrants Paid	<u>3,205.97</u>
	\$3,685.11

Respectfully submitted,  
BARBARA F. STANLEY  
Treasurer

AUDIT REPORT  
MONHEGAN WATER COMPANY

October 4, 1973

Board of Trustees  
Monhegan Water Company  
Monhegan Plantation, Maine

In accordance with Title 30, Section 5253, Maine Revised Statutes Annotated of 1964, as amended, an audit has been conducted of the financial records of the Monhegan Water Company for the year ended December 31, 1972.

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Within the scope of the examination, the financial transactions were appropriately handled, with such exceptions as may be noted in the accompanying commentary.

In our opinion, the exhibits and schedules incorporated in this report, present fairly the financial position of the Water Company at December 31, 1972, and the results of its operations for the period indicated.

Respectfully submitted,  
R. M. RIDEOUT, JR.  
State Auditor

RMRJr:sv

SCOPE OF AUDIT

The system of internal control was reviewed as it pertained to the handling of cash and other matters of financial concern. Cash accounts were verified by reconciliation of bank statements furnished by the depository.

An analysis was made of receipts and deposits as well as disbursements and bank charges. Vouchers and canceled checks were examined on a selective basis. Revenue accruing to the company was reviewed and checked to pertinent records.

COMMENTSOPERATIONAL RESULTS

The fiscal year's operating showed a net loss of \$1,922.22 as compared with a net income of \$1,175.09 for the preceding year. A comparative summary of the operations for the two years is as follows:

	<u>1972</u>	<u>1971</u>
Operating Revenue	\$4,675.00	\$4,558.00
Operating Expenses	<u>6,507.22</u>	<u>3,372.91</u>
Net Operating Income (Or Loss)	(1,832.22)	1,185.09
Nonoperating Expense	<u>90.00</u>	<u>          </u>
Net Income (Or Loss)	(\$ <u><u>1,922.22</u></u> )	\$ <u><u>1,185.09</u></u>

Increases in costs for labor and fuel were the major factors contributing to the net loss for the year.

**FIXED ASSETS . . . .** The investment in fixed assets was increased by the purchase of a new water tank at a cost of \$11,478.00. There was no charge for depreciation of fixed assets and in this respect it is suggested that depreciation be taken in compliance with Public Utilities Commission requirements.

**CURRENT ASSETS . . . .** The cash balance was \$2,017.86 at the year end. This bank balance used in reconciling this amount was confirmed by the depository.

Accounts receivable of \$120.00, representing current year billings, had been received at time of audit.

Proceeds from new water tank notes amounting to \$6,000.00 were received during the year. These notes mature at \$1,000.00 during the ensuing six years.

Accounts payable were \$2,543.73 at the year end. This amount consisted of a 1956 advance of \$2,500.00 from Monhegan Plantation and sales taxes of \$43.73 due the State.

The surplus amounted to \$20,047.28, a decrease of \$1,922.22 for the year. This was occasioned by the net loss from current operations.



## COMPARATIVE BALANCE SHEET

	December 31, 1972	December 31, 1971	Exhibit A
ASSETS			
Fixed Assets:			
Operating Property	\$41,100.15		\$29,622.15
Current Assets:			
Cash on Hand and			
In Bank	\$2,017.86	\$9,345.71	
Accounts Receivable	<u>120.00</u>	<u>214.50</u>	
	2,137.86		9,560.21
TOTAL	<u>\$43,238.01</u>		<u>\$39,182.36</u>
LIABILITIES, RESERVES AND SURPLUS			
Liabilities:			
Accounts Payable	\$2,543.73	\$2,565.86	
Notes Payable	<u>6,000.00</u>		
	\$8,543.73		\$2,565.86
Reserve for Depreciation	4,647.00		4,647.00
Capital Stock:			
Authorized 1,000 Shares -			
Par \$10.00			
Issued 261 Shares	2,610.00	2,610.00	
Unissued 739 Shares	<u>7,390.00</u>	<u>7,390.00</u>	
	10,000.00		10,000.00
Surplus	<u>20,047.28</u>		<u>21,969.50</u>
TOTAL	<u>\$43,238.01</u>		<u>\$39,182.36</u>

## COMPARATIVE STATEMENT OF INCOME AND EXPENSE

	<u>1972</u>	<u>1971</u>
Exhibit B		
Operating Revenue:		
Flat Rate Residential		
Sales	\$4,675.00	\$4,548.00
Operating Expense:		
Labor	\$5,038.01	\$2,180.25
Purification System	39.20	32.40
Fuel	492.67	225.70
Audit Expense	100.00	124.00
Misc.	48.82	49.63
Freight	170.45	30.29
Supplies and Repairs	608.07	720.64
Franchise Tax	<u>10.00</u>	<u>10.00</u>
Total Operating Expense	<u>6,507.22</u>	<u>3,372.91</u>
Net Operating Income or Loss	(1,832.22)	1,175.09
Nonoperating Expense:		
Interest on Note	<u>90.00</u>	<u>          </u>
Net Income or Loss Transferred		
to Surplus	<u>(\$1,922.22)</u>	<u>\$1,175.09</u>

## STATEMENT OF CHANGE IN SURPLUS

	Exhibit C
SURPLUS - Jan. 1, 1972	\$21,969.50
DECREASE:	
Net Loss for Current Year (Ex. B)	<u>1,922.22</u>
SURPLUS - Dec. 31, 1973	<u>\$20,047.28</u>

## ANNUAL REPORT, MONHEGAN

## FIXED ASSETS

Dec. 31, 1972	Schedule A-1	
Operating Property:		
Organization		\$ 100.00
Structures		150.00
Water Tank and Base		11,478.00
Impounding Dams & Reservoirs		10,522.11
Springs and Wells		360.00
Intake and Suction Mains		510.00
Purification Equipment		630.57
Gas & Oil Pumping Equipment		1,243.55
Transmission Mains		4,337.92
Reservoirs and Standpipes -		
Pine Standpipes	\$ 650.00	
Cypress Standpipes	<u>1,063.00</u>	
		1,713.00
Distributions		<u>10,055.00</u>
TOTAL		<u>\$41,100.15</u>

## ACCOUNTS RECEIVABLE

Dec. 31, 1972	Schedule A-2	
James Barstow		\$ 48.00
Margaret Barstow		18.00
Geraldine Shumaker		30.00
Carl Wincapaw		<u>24.00</u>
		<u>\$120.00</u>

## ACCOUNTS PAYABLE

	Schedule A-3	
Monhegan Plantation 1956 Advance		\$2,500.00
Maine State Sales Tax		<u>43.73</u>
TOTAL		<u>\$2,543.73</u>

## NOTES PAYABLE

Dec. 31, 1972			Schedule A-4	
	Date	Rate	Maturity	Amount
First Nat'l Bank, Damariscotta, Maine				
Water Tank	5/12/72	3%	\$1,000.00	
			Annually	
			1973/78	<u>\$6,000.00</u>

**WARRANT  
FOR THE ANNUAL PLANTATION MEETING**

To Douglas R. Boynton, Constable, Monhegan Plantation, in the County of Lincoln.

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the voters of the Plantation of Monhegan, in said County, qualified to vote in Plantation affairs to meet at the Monhegan Schoolhouse in said Plantation on Monday, the 11th day of March, A.D., 1974 at 7:30 o'clock in the evening, then and there to act on the following articles to wit:

Art. 1. To choose a moderator to preside at said meeting.

---

Art. 2. To see if the residents will vote to accept the Plantation Report.

---

Art. 3. To choose all necessary Plantation Officers viz:  
Plantation Clerk, Three Assessors, Collector of Taxes, Treasurer,  
All necessary members of the School Committee, Truant Officer,  
Constable, Fire Chief, Harbor Master, Road Commissioner, and  
Surveyor of Wood and Lumber.

---

Art. 4. To see if the residents will vote to carry the unexpended balances in their respective departments unless otherwise specified.

---

Art. 5. To see if the residents will vote to raise the sum of \$664.05 to alleviate the overdrafts of \$241.71 Roads Bridges, and \$422.34 Fire Department accounts.

---

Art. 6. I. To see what sum of money the Plantation will vote to raise and appropriate in excess of the State - local allocation and



authorize its School Board to expend for the support of the Plantation School for the fiscal period beginning February 6, 1974 and ending June 30, 1974. Recommended amount is \$5,500.00. Any balance to be credited to the Surplus Account.

II. To see if the residents will authorize the School Board to expend the anticipated State revenues of \$4,627.00 for the fiscal period beginning July 1, 1974 and ending February 5, 1975.

---

Art. 7. To see if the residents will vote to raise the sum of \$1,000.00 more or less for Monhegan School Community Building Repairs.

---

Art. 8. To see if the residents will vote to raise the sum of \$2,970.52 for Plantation Expenses.

---

Art. 9. To see if the residents will vote to transfer the sum of \$196.11 from the State Revenue Sharing Account to Plantation Expenses.

---

Art. 10. To see if the residents will vote to allow 3% discount on taxes if paid before July 1st, 1974.

---

Art. 11. To see if the residents will vote to put Excise Tax in the Discount on Taxes Account. Any balance to be transferred to the Wharf Account.

---

Art. 12. To see if the residents will vote to raise and appropriate the sum of \$75.50 for the State of Maine Publicity Bureau.

---

Art. 13. To see if the residents will vote to raise the sum of \$1,511.54, more or less, for Garbage Disposal.

Art. 14. To see if the residents will vote to raise \$2,470.50, more or less, for the maintenance of Roads and Bridges.

---

Art. 15. To see if the residents will vote to raise the sum of \$600.00, more or less, for the Fire Department.

---

Art. 16. To see if the residents will vote to raise the sum of \$100.00, more or less, for maintenance of Life Rings.

---

Art. 17. To see if the residents will vote to raise and appropriate the sum of \$100.00, more or less, for WCB Channel 10 television station.

---

Art. 18. To see if the residents will vote to allocate a sum of money for a plaque to be dedicated to Emily Tompkins Farrelly, to be placed on the Fire House.

---

APPROPRIATION OF \$1,588.46 OF FEDERAL REVENUE  
SHARING PAYMENTS TO THE TOWN OF MONHEGAN  
PLANTATION

Art. 19. To see if the residents will vote to appropriate the sum of \$529.50 from Revenue Sharing Account and transfer it to Roads, Bridges and Snow Removal.

---

Art. 20. To see if the residents will vote to appropriate the sum of \$529.48 from Revenue Sharing Account and transfer it to Plantation Expenses.

---

Art. 21. To see if the residents will vote to appropriate the sum of \$529.48 from Revenue Sharing Account and transfer it to Wharf Account.

The Assessors hereby give notice that they will be in session at the Schoolhouse and place of meeting for the purpose of correcting the list of voters from 7:00 o'clock in the evening until the polls are closed. Given under our hands this 11th day of February, A.D., 1974.

SHERMAN M. STANLEY  
VERNON W. BURTON  
HARRY B. ODOM  
Assessors of Monhegan  
Plantation

## INDEX

Plantation Officers	2
Assessors' Report	3
List of Taxpayers	4
Assessors' Report of Expenses	9
Tax Collector's Report	14
Treasurer's Report	15
Plantation Clerk's Report	17
School Physician's Report	18
Health Officer's Report	18
School Report	19
State Department of Audit	20
Water Company Report & Audit	26
Warrant	33





# ANNUAL REPORT



Plantation of

MONHEGAN, MAINE



*1974*



**FIFTY NINTH**  
**ANNUAL REPORT**  
**OF THE**  
**MUNICIPAL OFFICERS**  
**OF THE PLANTATION OF**  
**MONHEGAN, MAINE**



**INCORPORATED SEPTEMBER 4, 1839**  
**FOR THE YEAR ENDING FEBRUARY 5, 1975**

**MAINE COAST PRINTERS, INC**  
**ROCKLAND, MAINE**



**PLANTATION OFFICERS**

For the year 1974

**MODERATOR**

Lee W. Court, Jr.

**BOARD OF ASSESSORS**

Sherman M. Stanley

Harry B. Odom

Ernest Lewis

**CLERK**

Ruth P. Stanley

**COLLECTOR OF TAXES**

Judith Sproul

**TREASURER**

Anne D. Court

**CONSTABLE**

Douglas R. Boynton

**SCHOOL BOARD**

Karen M. Wincapaw

Raquel D. Boehmer

Anne D. Court

Alta Ashley, M.D.

Ernest Lewis

**TRUANT OFFICER**

Harry T. Bone

**HEALTH OFFICER**

Alta Ashley, M.D.

**FIRE WARDENS**

Sherman M. Stanley

Harry B. Odom

**FIRE CHIEF**

Ronald A. Stanley

**ROAD COMMISSIONER**

Donald D. Cundy

**HARBOR MASTER**

Craig S. Sproul

**PLUMBING INSPECTOR**

Bryan Hitchcock

**SURVEYOR OF WOOD AND LUMBER**

Vernon W. Burton

**SUPERINTENDENT OF SCHOOLS**

Gilbert Strout

**REPRESENTATIVE TO LEGISLATURE**

William B. Blodgett — Waldoboro, Maine 04572

Tel: 832-4402

Legislative Address: House of Representatives

State House

Augusta, Maine 04330

Tel: 289-3591 — 289-2866

ANNUAL REPORT OF  
BOARD OF ASSESSORS

For the year ending February 5, 1975

Resident Land	\$16,015.00	
Resident Buildings	<u>71,685.00</u>	
Real Estate Total		\$87,700.00
Personal Estate		<u>2,200.00</u>
		\$89,900.00
Non Resident Land	\$33,530.00	
Non Resident Buildings	<u>101,420.00</u>	
Real Estate Total		\$134,950.00
Personal Estate		<u>250.00</u>
		\$135,200.00
Total Resident Valuation		89,900.00
Total Non Resident Valuation		<u>135,200.00</u>
		\$225,100.00
Rate of Taxation		.105

Plantation owned Property

Wharf, Schoolhouse, Plantation Land, Record Office and Land,  
Fire Barn and Land.

## ANNUAL REPORT, MONHEGAN

## LIST OF TAXPAYERS

Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax on Real Est.	Tax on Personal	Total
Ashley, Dr. Alta		2,900			304.50		304.50
Barstow, James III, Sherrick, Eliz. B. & Spence, Barbara B.		800			84.00		84.00
Bernstein, Morton		1,200			126.00		126.00
Boehmer, Peter		150	100		15.75	10.50	26.25
Boehmer, Raquel		1,950			204.75		204.75
Bolman, Alan		900			94.50		94.50
Bone, Harry T.		1,200			126.00		126.00
Boynton, Dr. Willard H. & Ruth Mae		2,200	50		231.00	5.25	236.25
Boynton, Douglas R. & Deborah Bates		200			21.00		21.00
Boynton, Douglas R. & Willard J.			100				
Brckett, Lorimer E.	4,000	2,300		87.00	241.50	10.50	10.50
Burton, Robert A. & Mary		11,150			1,170.75		1,170.75
Burton, Vernon W. & Winnifred		2,250	150		236.25	15.75	252.00
Court, Lee W. Jr.		3,000	150		315.00	15.75	330.75
Cundy, Donald D.		3,950	150		414.75	15.75	430.50
Davis, Linwood A. heirs		1,350			141.75		141.75
Day, Ferdinand L. Jr. & Josephine D.		9,400			987.00		987.00

Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax on Real Est.	Tax on Personal	Total
Day, June B.		3,600			378.00		378.00
Dickson, Sandra M.		1,300			136.50		136.50
Farrell, Isabel N.		1,550			162.75		162.75
Farrell, Patricia		1,350			141.75		141.75
Hitchcock, Bryan		200	150		21.00	15.75	36.75
Hudson, Jacqueline & Julie		2,300			241.50		241.50
Lewis, Ernest D. & Wilma Stern		2,700			283.50		283.50
Moses, Martyn			100			10.50	10.50
Nicholson, Elva B.		11,500			1,207.50		1,207.50
Nicholson, Laurice C.			100			10.50	10.50
Odom, Douglas H. & Harry B.	8,000	4,200	300		441.00	31.50	646.50
Odom, Harry B.		2,050		174.00	215.25		215.25
Slagboom, Teco		850			89.25		89.25
Sproul, Craig S.		2,250	150		236.25	15.75	252.00
Stanley, Alfred D. & Sherman M.		550			57.75		57.75
Stanley, Alfred D.		950	150		99.75	15.75	115.50
Stanley, Dwight F.		1,350			141.75		141.75
Stanley, Mary A.		1,250			131.25		131.25
Stanley, Sherman D.		1,300	100		136.50	10.50	147.00
Stanley, Sherman M.		2,400	200		252.00	21.00	275.07
Sterling, Sanford heirs	95.30	100		2.07	10.50		10.50
Sutherland, Carolyn							
Stanley & Alec Dean		400			42.00		42.00



Resident	Value of Inven.	Value of		Inven. Tax	Tax on		Total
		Real Est.	Personal		Real Est.	Personal	
Wincapaw, Carl L.	95.30	650	150	2.07	68.25	15.75	86.07
Rollins, Stephen			100			10.50	10.50
Lord, Victor R. & Carole L.		700			73.50		73.50
Rothstein, Wrenna		1,000			105.00		105.00
Rothstein, Daniel & Wrenna		2,950	50		309.75	5.25	315.00
Non Resident							
Barker, Raymond M. Sr.		2,650			278.25		278.25
Bates, Helen M.		1,000			105.00		105.00
Berg, David & Sara		1,000			105.00		105.00
Blankenship, Richard E.		1,900			199.50		199.50
Bogdanove, Pearl Est.		750			78.75		78.75
Bolman, Frederic DeW. Jr.		1,600			168.00		168.00
Bowers, Doris R.		300			31.50		31.50
Bright, Thomas Est.		1,650			173.25		173.25
Burton, Oscar E.		500			52.50		52.50
Cabot, John III		2,700			283.50		283.50
Cameron, Marianne C.		1,200			126.00		126.00
Cochrane, Edw. Lull Jr. & Doris A.		2,200			231.00		231.00
Colton, George H. & Ruth S.		1,550			162.75		162.75
Cooke, Chatham M. & Susan M.		1,100			115.50		115.50
Cooper, Laurence & Ann		900			94.50		94.50

Non Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax on Real Est.	Tax on Personal	Total
Corbett, Helen		1,850			194.25		194.25
Court, Lee W. & Ruby M.		1,450			152.25		152.25
Davis, Bernard E. Jr. & Crowe, Robert E.		100			10.50		10.50
Davis, Manville W.		700			73.50		73.50
Detz, Leon		50			5.25		5.25
Ebert, Elisabeth		1,000			105.00		105.00
Edgerton, Dan S. & Elizabeth P.		100			10.50		10.50
Edison, Ann O.		500			52.50		52.50
Edison, Theodore M.		5,250			551.25		551.25
Edwards, Edmund		700			73.50		73.50
Elfant, Marcus & Sally		750			78.75		78.75
Gibbs, Alonzo & Iris		1,200			126.00		126.00
Giard, Beatrice L.		100			10.50		10.50
Gilbert, Walker		50			5.25		5.25
Gleason, Clark H.		100			10.50		10.50
Grey, Zulma Steele		1,300			136.50		136.50
Green, George A.		1,100			115.50		115.50
Gordon, Charles R. & Winifred L.		1,400			147.00		147.00
Gummere, John Jr.		950			99.75		99.75
Gussow, Don		3,300			346.50		346.50
Hanna, Frederic		100			10.50		10.50
Hareven, Tamara K.		550			57.75		57.75
Hary, Sarah & Cottle Marilyn		1,550			162.75		162.75
Hinchman, Ralph P. III		1,600			168.00		168.00

Non Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax		Total
					on Real Est.	on Personal	
Hovey, Chandler		100			10.50		10.50
Hubert, Edgar F. & Ann M.		1,800			189.00		189.00
Hudson, Charles Lea		1,600			168.00		168.00
Hultberg, John & Lynne D.		1,000			105.00		105.00
Jacobson, Elden Eugene & Berdelle Wishart		800			84.00		84.00
Jahn, Edwin C.		1,800			189.00		189.00
Johnson, Nathalie W.		1,050			110.25		110.25
Jordan, James		100			10.50		10.50
Kallem, Henry		1,650			173.25		173.25
Kallem, Herbert		2,600			273.00		273.00
Kathryn Productions, Inc.		4,500			472.50		472.50
Keller, Eliz. Barstow & Mallery, Peter J.		1,000			105.00		105.00
Keller, Eliz. Barstow		50			5.25		5.25
Kordak, Violet, Nancy, & John R.		1,300			136.50		136.50
Loew, Michael & Mildred		1,800			189.00		189.00
Lothrop, Gilbert M. & Ruth S.		1,850			194.25		194.25
Lotz, Dr. John H. heirs		100			10.50		10.50
Luisi, Nicholas		100			10.50		10.50
Martin, Charles		1,750			183.75		183.75
May, Louis S. & Francis H.		100			10.50		10.50

Non Resident	Value of Inven.	Value of		Inven. Tax	Tax on		Total
		Real Est.	Personal		Real Est.	Personal	
McCartin, Wm. F. & Jan		1,700			178.50		178.50
Meissner, Leo J.		250			26.25		26.25
Mersfelder, Ade D.	3,000	450		65.25	47.25		112.50
Mersfelder, Robert		400			42.00		42.00
Miles, Rufus E. & Nelle P.		1,450			152.25		152.25
Miller, Lucia Taylor		950			99.75		99.75
Miller, Patricia L.		1,650			173.25		173.25
Moller, Hans & Helen		1,650			173.25		173.25
Monhegan Associates		2,700			283.50		283.50
Neilson, Mrs. Wm. heirs		2,000			210.00		210.00
Nelson, Elise		3,400			357.00		357.00
Nunan, Richard T.		400			42.00		42.00
Oberman, Marvin & Arlene		1,400			147.00		147.00
O'Connor, J. Edward & Ruth D.		700			73.50		73.50
Orne, Raymond S.		350			36.75		36.75
Palmer, Geo. A. & Phoebe		750			78.75		78.75
Partridge, Mrs. John F.		3,350			351.75		351.75
Pearce, Elsie Jenny		2,300			241.50		241.50
Perkins, Robert L.		300			31.50		31.50
Peterson, Andrew heirs		50			5.25		5.25
Pitkin, Dorothy heirs		600			63.00		63.00
Pratt, Carroll		1,000			105.00		105.00
Rice, Harry F.		1,400			147.00		147.00

Non Resident	Value of Inven.	Value of		Inven. Tax	Tax on		Tax on Personal	Total
		Real Est.	Personal		Real Est.	Personal		
Richardson, Norman & Elizabeth S.	1,750				183.75			183.75
Rosenthal, Max	700				73.50			73.50
Rosenthal, Susan	400				42.00			42.00
Rowe, Elsie M.	1,500				157.50			157.50
Schloss, George	1,150				120.75			120.75
Shumaker, Geraldine	800				84.00			84.00
Slayton, Doris	1,150				120.75			120.75
Spence, Barbara A.	400				42.00			42.00
Stineford, Raymond & Prince, Helen M.	1,050				110.25			110.25
Stoddard, Alice Kent	1,200				126.00			126.00
Stone, Donald W. & Marabah K.	1,000				105.00			105.00
Sullivan, Ann Marie	100				10.50			10.50
Tam, Reuben	1,700				178.50			178.50
Tredwell, Alonzo F. & Marjorie Ann	1,650				173.25			173.25
Troeleman, Adrianus C. & Helen M.	1,150				120.75			120.75
Twining, Eugene K.	150				15.75			15.75
Twining, Virginia P.	2,300				241.50			241.50
Van Wass, Carter	100				10.50			10.50
Varnum, William H. Jr.	1,350				141.75			141.75
Vaughan, Wm.	150				15.75			15.75
Vaughan, Frank	50				5.25			5.25



Non Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax		Total
					on Real Est.	on Personal	
Wampler, Jan. W. & Shubert, Ruth L.		100			10.50		10.50
Watson, Mildred heirs & Maginnis, Alice		1,700			178.50		178.50
Weber, James J. Batista, Roberto & Kurzer, Judith Ritterman		1,500			157.50		157.50
Wells, George W. & Bernardo, Ann Wells		500			52.50		52.50
Whibley, Jane S.		100			10.50		10.50
Wiley, Marion M.		1,850			194.25		194.25
Witham, Drusilla G. & W. Tasker		200			21.00		21.00
Wyeth, James B.		2,250			236.25		236.25

### ASSESSORS' REPORT OF PLANTATION EXPENSES

For the year ending Feb. 5, 1975

Feb. 5, 1974 Balance	\$ 134.34	
Mar. 11, 1974 Approp.	2,970.52	
Mar. 11, 1974 Approp. (Rev. Shar.)	529.48	
Mar. 11, 1974 Approp. (State Rev. Shar.)	96.65	
Jan. 3, 1975 Dog License refund	1.27	
	<u>3,732.26</u>	
Expended	<u>3,623.82</u>	
Feb. 5, 1975 Balance		\$ 108.44

#### ROADS & SNOW REMOVAL

Mar. 11, 1974 Approp.	2,470.50	
Mar. 11, 1974 Approp. (Fed. Rev. Shar.)	529.50	
	<u>3,000.00</u>	
Expended	<u>2,831.99</u>	
Feb. 5, 1975 Balance		\$ 168.01

#### SCHOOL

Feb. 5, 1974 Balance	626.96	
Mar. 11, 1974 Approp.	5,500.00	
Mar. 11, 1974 Ed. Subsidy	31.53	
Mar. 27, 1974 Ed. Subsidy	21.00	
May 9, 1974 Ed. Subsidy	21.00	
May 28, 1974 Ed. Subsidy	21.00	
June 24, 1974 Ed. Subsidy	21.00	
Credit from School Tax	3,969.00	
	<u>10,211.49</u>	
Expended	<u>9,516.82</u>	
Feb. 5, 1975 Balance		\$ 694.67

WHARF REPAIR

Feb. 5, 1974 Balance	\$3,319.67	
Mar. 11, 1974 Approp. (Fed. Rev. Shar.)	<u>529.48</u>	
	3,849.15	
Expended	<u>102.00</u>	
Feb. 5, 1975 Balance		\$3,747.15

FIRE DEPARTMENT

Mar. 11, 1974 Approp.	800.00	
Feb. 28, 1974 Treasurer's Receipt 427	22.80	
Sept. 13, 1974 Treasurer's Receipt 454	43.20	
Sept. 24, 1974 Treasurer's Receipt 456	<u>10.20</u>	
	876.20	
Expended	<u>597.64</u>	
Feb. 5, 1975 Balance		\$ 278.56

CEMETERY

Feb. 5, 1974 Balance	314.83	
Expended	<u>34.00</u>	
Feb. 5, 1975 Balance		\$ 280.83

PLAQUE (Emily Tompkins Farrelly)

Mar. 11, 1974 Approp.	150.00	
Feb. 5, 1975 Balance		\$ 150.00

FIRE TRAILS

Feb. 5, 1974 Balance	271.50	
Expended	<u>45.00</u>	
Feb. 5, 1975 Balance		\$ 226.50

FIRST AID CABINET

Feb. 5, 1974 Balance	\$ 765.87	
Feb. 5, 1975 Balance		\$ 765.87

WCBB CHANNEL 10 TV

Mar. 11, 1974 Approp.	\$ 100.00	
Feb. 5, 1975 Balance		\$ 100.00

GARBAGE DISPOSAL

Feb. 5, 1974 Balance	\$ 238.46	
Mar. 11, 1974 Approp.	1,511.54	
June - Special Town Meeting Approp.	<u>1,100.00</u>	
	2,850.00	
Expended	<u>2,850.00</u>	

Feb. 5, 1975 Balance		None
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LIFE RINGS

Feb. 5, 1974 Balance	\$ 232.56	
Mar. 11, 1974 Approp.	<u>100.00</u>	
Feb. 5, 1975 Balance		\$ 332.56

FIRE PATROL

Feb. 5, 1974 Balance	\$ 181.50	
Expended	<u>63.00</u>	
Feb. 5, 1975 Balance		\$ 118.50

RECORD BUILDING REPAIR

Feb. 5, 1974 Balance	\$ 156.23	
Feb. 5, 1975 Balance		\$ 156.23

ELECTRICAL SURVEY

Feb. 5, 1974 Balance	\$ 308.91	
Feb. 5, 1975 Balance		\$ 308.91

NOISE POLLUTION

Feb. 5, 1974 Balance	\$ 200.00	
Feb. 5, 1975 Balance		\$ 200.00

MONHEGAN SCHOOL COMMUNITY BUILDING

Feb. 5, 1974 Balance	\$1,069.95	
Mar. 11, 1974 Approp.	<u>1,000.00</u>	
	2,069.95	
Expended	<u>548.47</u>	
Feb. 5, 1975 Balance		\$1,521.48

FLAGPOLE ACCOUNT

Feb. 5, 1974 Balance	\$ 300.00	
Expended	<u>300.00</u>	
Feb. 5, 1975 Balance		None

CAMERON FUND

Feb. 5, 1974 Balance	\$ 152.84	
Feb. 5, 1975 Balance		\$ 152.84

COUNTY TAX

Mar. 11, 1974 Approp.	\$1,101.60	
Expended	<u>1,101.60</u>	
Feb. 5, 1975 Balance		None

FEDERAL REVENUE SHARING

Feb. 5, 1974	\$1,588.46	
April 22, 1974 Paid Treasurer	415.00	
July 10, 1974 Paid Treasurer	415.00	
April 1, 1974 Interest	18.13	
July 1, 1974 Interest	23.54	
Oct. 8, 1974 Paid Treasurer	405.00	
Jan. 14, 1975 Paid Treasurer	<u>405.00</u>	
	3,270.13	
Sept. 25, 1974 Trans. to Gen. Fund	<u>1,289.00</u>	
Feb. 5, 1975 Balance		\$1,981.13



STATE REVENUE SHARING

Feb. 5, 1974 Balance	\$ 96.65	
Feb. 28, 1974 Treas. Receipt 428	10.50	
Mar. 27, 1974 Treas. Receipt 431	7.39	
April 22, 1974 Treas. Receipt 434	11.78	
May 28, 1974 Treas. Receipt 438	8.41	
June 24, 1974 Treas. Receipt 445	10.32	
Aug. 5, 1974 Treas. Receipt 452	9.62	
Sept. 15, 1974 Treas. Receipt 455	10.18	
Oct. 30, 1974 Treas. Receipt 461	12.39	
Nov. 23, 1974 Treas. Receipt 463	10.07	
Jan. 3, 1975 Treas. Receipt 465	9.74	
Jan. 25, 1975 Treas. Receipt 468	9.76	
	<u>\$ 206.81</u>	
Expended	<u>96.65</u>	
Feb. 5, 1975 Balance		\$ 110.16

DISCOUNT ON TAXES

Feb. 5, 1974 Balance		
(Excise Tax)	\$ 501.74	
Expended	<u>573.99</u>	
Feb. 5, 1975 Overdraft		\$ 72.25

SURPLUS ACCOUNT

Feb. 5, 1974 Balance	\$3,112.37	
Overlay	<u>426.69</u>	
	3,539.06	
Expended	<u>1,100.00</u>	
Feb. 5, 1975 Balance		\$2,439.06

Respectfully submitted,  
 ERNEST LEWIS  
 HARRY B. ODOM  
 SHERMAN M. STANLEY

## TAX COLLECTOR'S REPORT

For the year ended February 5, 1975

1974 Commitment \$23,965.90(-.01)

Property taxes collected \$23,281.65

Discount on taxes 573.99

Abatements -0-

Unpaid taxes 110.25

    Robert L. Perkins \$31.50

    Marcus & Sally

        Elfant 78.75

Paid to Treasurer on 1974

    Commitment 23,281.65

    On Supplemental taxes -0-

    On 1973 taxes 27.00

    On Excise 501.74

Total taxes collected \$23,810.39

Total paid to Treasurer \$23,810.39

Respectfully submitted,  
JUDITH YOUNG  
Collector of Taxes

February 6, 1975

## TREASURER'S REPORT

For the year ending February 5, 1975

February 5, 1974 Cash Balance	\$9,622.85
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Receipts for the Fiscal Year 1974-1975

Feb. 28 - B. Stanley, Fire Dept. Acct.	22.80
Feb. 28 - State Treas., Municipal Rev. Sharing	10.50
Mar. 3 - Judith Young, Coll., Property & Excise	79.21
Mar. 11 - State Treas., Fed. & State Ed. Subsidy	31.53
Mar. 27 - State Treas., Municipal Rev. Sharing	7.39
Mar. 27 - State Treas., Ed. Subsidies	21.00
April 22 - Judith Young, Excise Tax	20.74
April 22 - State Treas., Municipal Rev. Sharing	11.78
April 22 - U.S. Treas., Fed. Rev. Shar. (Savings Acct.)	
May 9 - State Treas., Ed. Subsidy	21.00
May 28 - State Treas., Ed. Subsidy	21.00
May 28 - State Treas., Municipal Rev. Sharing	8.41
June 3 - Judith Young, Coll., Excise Tax	16.22
June 10 - Judith Young, Coll., Prop. & Personal	3,405.04
June 15 - Judith Young, Coll., Prop. & Personal	2,179.47
June 19 - Judith Young, Coll., Prop. & Personal	1,761.82
June 19 - Judith Young, Coll., Prop. & Personal	4,576.40
June 24 - State Treas., Ed. Subsidies	21.00
June 24 - State Treas., Municipal Rev. Sharing	10.32
June 28 - Judith Young, Coll., Prop. & Personal	2,553.28
July 7 - Judith Young, Coll., Prop. & Personal	3,479.14
July 7 - Judith Young, Coll., Prop. & Personal	306.02
July 10 - U.S. Treas., Fed. Rev. Shar. (Savings Acct.)	
July 18 - Judith Young, Coll., Prop. & Personal	1,994.01
Aug. 5 - State Treas., Municipal Rev. Sharing	9.62
Sept. 5 - Judith Young, Coll., Prop. & Personal	740.38
Sept. 5 - State Treas., Municipal Rev. Sharing	10.18
Sept. 13 - Ronald Stanley, Chief, Fire Dept. Acct.	43.20
Sept. 24 - Ronald Stanley, Chief, Fire Dept. Acct.	10.20
Sept. 27 - State Treas., Municipal Rev. Sharing	10.45
Sept. 27 - Fed. Rev. Shar. Acct. Transfer of Funds	1,289.00
Oct. 5 - Judith Young, Coll., Prop. & Personal	222.26
Oct. 30 - State Treas., Municipal Rev. Sharing	12.39

Nov. 11 - Judith Young, Coll., Prop. & Personal	1,918.32
Nov. 23 - State Treas., Municipal Rev. Sharing	10.07
Dec. 15 - Judith Young, Coll., Personal, Prop. & Excise	179.00
Jan. 3 - State Treas., Dog License & Mun. Rev. Shar.	11.01
Jan. 7 - Judith Young, Coll., Personal, Prop. & Excise	195.45
Jan. 24 - State Treas., Municipal Rev. Sharing	9.76
Feb. 5 - Judith Young, Coll., Personal, Prop. & Excise	<u>183.63</u>
Total of Regular Receipts	\$35,035.85
Printed Checks	<u>7.26</u>
	\$35,028.59
Receipts	\$35,028.59
Amount Paid Out on Selectmen's Warrants	22,990.27
Credit on Voided Checks	<u>34.09</u>
Balance, Feb. 5, 1975	\$12,072.41
Checkbook Balance, Feb. 5, 1975	\$12,072.41
Cash on Hand	00.00
Portland Savings Bank Balance Feb. 5, 1975	\$13,360.50
Cemetery Fund Savings Acct. Feb. 5, 1975	\$ 896.87
Federal Revenue Sharing Account Feb. 5, 1975	\$ 2,013.97

Respectfully submitted,  
 ANNE DOLAN COURT  
 Treasurer

## PLANTATION CLERK'S REPORT

For Year Ended Feb. 5, 1975

MARRIAGES

3

Robert Stanley Mersfelder  
JoAnne Clara Marie Ireland

Sept. 7, 1974

Craig Sargent Sproul  
Judith Mae Young

Sept. 21, 1974

Gary Thomas Moore  
Kristine Irene Gunther

Sept. 28, 1974

BIRTHS

0

DEATHS

0

Respectfully submitted,  
RUTH PADDOCK STANLEY  
Clerk



## MONHEGAN SCHOOL REPORT

For the year ended February 5, 1975

Balance, Feb. 5, 1974		\$ 752.56
Receipts		
Credit for 1973 capital outlay	\$ 338.96	
State Subsidy	99.53	
Federal Subsidy	16.00	
Plantation Appropriation March 1974	5,500.00	
Allocation under L.D. 1994 (est.)	<u>6,896.90</u>	<u>12,851.39</u>
Total Available Funds		13,603.95
Expended		<u>9,849.78</u>
Balance Feb. 5, 1975		3,754.17

School Budget Feb. 5, 1975 to Feb. 5, 1976

Administration	393.00	
Instruction	8,571.00	
Health Services	50.00	
Operation	1,582.00	
Maintenance	502.00	
Fixed Charges	343.00	
Capital Outlay	-----	
Tuition	705.00	
Transportation	<u>525.00</u>	
Total		\$12,671.00

## AUDIT REPORT

October 23, 1974

Board of Assessors  
Monhegan Plantation,  
Maine

In accordance with Title 30, Section 5253, Maine Revised Statutes Annotated of 1964, as amended, an audit has been conducted of the financial records of Monhegan Plantation for the fiscal year ended February 5, 1974.

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Within the scope of the examination, the financial transactions were appropriately handled, with such exceptions as may be noted in the accompanying commentary.

In our opinion, the exhibits and schedule incorporated in this report, present fairly the financial position of the Plantation at February 5, 1974, and the results of its operations for the period indicated.

Respectfully submitted,  
R. M. RIDEOUT, JR.  
State Auditor

RMRJr:sv

SCOPE OF AUDIT

The system of internal control was reviewed as it pertained to the handling of cash and other matters of financial concern. Cash accounts were verified by reconciliation of bank statements and count of cash.

An analysis was made of receipts and deposits as well as disbursements and bank charges. Vouchers, payrolls and canceled checks were examined on a selective basis. Letters of confirmation were used on a test basis to verify the correctness of recorded assets and liabilities.

Revenue accruing to the municipality from various sources was examined and checked to pertinent records. Records of the plantation meetings, as they pertained to financial matters, were reviewed. Federal revenue sharing, trust and special fund transactions were checked. Surety bond coverage was determined.

COMMENTSOPERATIONAL RESULTS

The fiscal year's operations showed that a net unexpended departmental balance of \$209.36 was lapsed to unappropriated surplus, per the following summary:

Departmental Accounts:

Unexpended Balances	\$216.11
Overdraft	<u>6.75</u>
Net Unexpended Balance	<u><u>\$209.36</u></u>

The overlay less a tax abatement were the factors contributing to the net unexpended departmental balance lapsed to surplus.

\* \* \* \* \*

The following comments pertain to the accompanying financial statements:

ASSETS . . . . The general cash balance was \$9,622.85 at February 5, 1974. The bank balance used in reconciling this amount was confirmed by the depository. Federal revenue sharing funds of \$1,588.46 were verified as invested in a savings account.

Deferred appropriations in the fire department and roads accounts are carried forward pending future plantation action.

LIABILITIES, RESERVES AND SURPLUS . . . . Unexpended departmental account balances totaling \$9,604.88 are carried forward to the ensuing year in accordance with a vote at the annual plantation meeting. State revenue sharing funds of \$96.65 are reserved for future allocation.

Federal revenue sharing payments for the entitlement periods January 1, 1972 to June 30, 1972, July 1, 1972 to December 31, 1972, January 1, 1973 to June 30, 1973 and the first quarterly payments for the fiscal year beginning July 1, 1973 amounted to \$2,874.00. Interest earnings credited to the fund amounted to \$3.46. Appropriated federal revenue sharing funds of \$1,289.00 were expended for financial administration and public transportation purposes. Unappropriated funds amounted to \$1,588.46 at February 5, 1974.

The unappropriated surplus amounted to \$3,112.37, an increase of \$209.36 for the year.

This change was occasioned by the net unexpended departmental balance lapsed.

TRUST FUNDS . . . . Cemetery trust fund principals totaled \$600.00 and unexpended income was \$253.91 at February 5, 1974. The trust funds were confirmed as being on deposit in the First National Bank, Damariscotta, Maine.

The Emily Tompkins Farrelly special fund amounted to \$28,715.64. Of this amount \$11,593.84 was confirmed as being on deposit at the Portland Savings Bank, Portland, Maine and \$17,121.80 was invested in various securities which were in possession of the plantation treasurer and were physically inventoried.

GENERAL . . . . The use of excise tax revenue for tax discounts and transfers to wharf repairs were voter authorized. The voters also authorized the use of federal revenue sharing funds for specific purposes.

It is suggested that the Assessors apply the 1973 State revenue sharing allocation to a future tax commitment as soon as possible.

## COMPARATIVE BALANCE SHEET

Exhibit A

February 5, 1974

February 5, 1973

GENERAL FUND

## ASSETS

## Cash on Hand and In

Bank: General \$9,622.85 \$10,311.02

Federal Rev. Shar. 1,588.46

\$11,211.31 \$10,311.02

Taxes Receivable 27.00

## Advance To -

Monhegan Water Co. 2,500.00 2,500.00

## Deferred Appropriations -

Fire Department 422.34 134.87

Roads & Bridges 241.71 527.09664.05 661.96

TOTAL \$14,402.36 \$13,472.98

TRUST AND SPECIAL FUNDS

## ASSETS

## Trust Funds:

Time Deposits 853.91 814.87

853.91 814.87

## Special Funds:

Time Deposits 11,593.84 9,367.69

Securities 17,121.80 17,121.8028,715.64 26,489.49

TOTAL \$29,569.55 \$27,304.36



## COMPARATIVE BALANCE SHEET

Exhibit A

February 5, 1974

February 5, 1973

GENERAL FUNDLIABILITIES, RESERVES  
AND SURPLUS

## Reserves:

Depart. Balances

Carried (Ex. D) \$9,604.88 \$9,280.97

Rev. Shar. - Federal 1,588.46 1,289.00

- State 96.65

\$11,289.99

\$10,569.97

## Surplus:

Unapprop. (Ex. C) 3,112.372,903.01

## TOTAL

\$14,402.36\$13,472.98TRUST AND SPECIAL FUNDS

## LIABILITIES

## Cemetery Trust Funds:

Principals 600.00 600.00

Unexpended Income 253.91 214.87

853.91

814.87

## Special Funds:

Emily Tompkins

Farrelly Fund 28,715.64 26,489.4928,715.6426,489.49

## TOTAL

\$29,569.55\$27,304.36

## STATEMENT OF DEPARTMENTAL OPERATIONS

Fiscal Year Ended February 5, 1974

Exhibit D

	Appropriations	Other Credits	Total Available	Expenditures	Lapsed	Balances Carried
GENERAL GOVERNMENT						
Plantation Expense	\$1,823.64	\$1,676.36	\$3,500.00	\$3,365.66	\$	\$ 134.34
PROTECTION						
Fire Department	734.87	1,090.39	1,825.26	1,825.26		181.50
Fire Patrol		181.50	181.50			765.87
First Aid Cabinets		809.62	809.62	43.75		271.50
Fire Trails	150.00	173.50	323.50	52.00		232.56
Life Rings	100.00	132.56	232.56			
HEALTH AND SANITATION						
Garbage Disposal	1,550.00	438.46	1,988.46	1,750.00		238.46
HIGHWAYS AND BRIDGES						
Maintenance	1,938.63	730.71	2,669.34	2,669.34		3,319.67
Wharf Repairs	1,500.00	2,860.53	4,360.53	1,040.86		
Ice Pond Walk						
EDUCATION						
School	10,300.00	1,930.59	12,230.59	11,603.63		626.96
School Repairs		1,173.31	1,173.31	103.36		1,069.95
Flagpole	300.00		300.00			300.00
SPECIAL ASSESSMENTS						
County Tax	1,255.50		1,255.50	1,255.50		
Overlay	216.11		216.11		216.11	
UNCLASSIFIED						
Cemetery		532.33	532.33	217.50		314.83
Discount on Taxes		2,166.30	2,166.30	835.04		1,331.26
Electrical Survey		308.91	308.91			308.91
Record Building Repairs		156.23	156.23			156.23
Tax Abateents				6.75	(6.75)	
Noise Pollution		200.00	200.00			200.00
WCBB Channel 10	100.00		100.00	100.00		
Cameron Fund		489.55	489.55	336.71		152.84
TOTAL	\$19,968.75	\$15,050.85	\$35,019.60	\$25,205.36	\$ 209.36	\$9,604.88

REPORT OF  
MONHEGAN WATER COMPANY

For the Year ended Dec. 31, 1974

Cash Balance, Dec. 31, 1973	\$3,685.11
Deposits for 1974	<u>4,993.76</u>
	8,678.87
Expended for 1974	
Operating Supplies	819.94
Labor	1,899.75
Fuel	1,094.40
Trucking & Freight	64.60
Office Supplies	56.75
Audit	140.00
Bact. Analysis	39.00
Filing Fee	10.00
Franchise Tax	10.00
Sales Tax	253.50
Int. on Note	225.00
Principal	<u>1,000.00</u>
	5,612.94
Credit on Supplies	<u>10.10</u>
	\$5,602.84
Dec. 31, 1974	
Cash	\$8,678.87
Warrants Paid	<u>5,602.84</u>
Cash Balance for 1974	\$3,076.03
Unpaid Water Bills for 1974	
Marcus Elfant	\$28.35
Tamara Hareven	28.35
Geraldine Shumaker	<u>31.50</u>
	\$88.20

Respectfully submitted,  
BARBARA F. STANLEY  
Treasurer

AUDIT REPORT  
MONHEGAN WATER COMPANY

October 23, 1974

Board of Trustees  
Monhegan Water Company  
Monhegan Plantation, Maine

In accordance with Title 30, Section 5253, Maine Revised Statutes Annotated of 1964, as amended, an audit has been conducted of the financial records of the Monhegan Water Company for the year ended December 31, 1973.

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Within the scope of the examination, the financial transactions were appropriately handled, with such exceptions as may be noted in the accompanying commentary.

In our opinion, the exhibits and schedules incorporated in this report, present fairly the financial position of the Water Company at December 31, 1973, and the results of its operations for the period indicated.

Respectfully submitted,  
R. M. RIDEOUT, JR.  
State Auditor

RMJRj:sv

SCOPE OF AUDIT

The system of internal control was reviewed as it pertained to the handling of cash and other matters of financial concern. Cash accounts were verified by reconciliation of bank statements furnished by the depository.

An analysis was made of receipts and deposits as well as disbursements and bank charges. Vouchers and canceled checks were examined on a selective basis. Revenue accruing to the company was reviewed and checked to pertinent records.

COMMENTSOPERATIONAL RESULTS

The fiscal year's operations showed a net income of \$1,718.07 as compared with a net loss of \$1,922.22 for the preceding year. A comparative summary of the operations for the two years is as follows:

	<u>1973</u>	<u>1972</u>
Operating Revenue	\$4,699.41	\$4,675.00
Operating Expenses	<u>2,801.34</u>	<u>6,507.22</u>
Net Operating Income (Or Loss)	1,898.07	(1,832.22)
Nonoperating Expense	<u>180.00</u>	<u>90.00</u>
Net Income (Or Loss)	<u>\$1,718.07</u>	<u>(\$1,922.22)</u>

Decreases in costs of labor and fuel were the major factors contributing to the net income for the year.

**FIXED ASSETS . . . .** There was no change for depreciation of fixed assets and in this respect it is suggested that depreciation be taken in compliance with Public Utilities Commission requirements.

**CURRENT ASSETS . . . .** The cash balance was \$3,685.11 at the year end. This bank balance used in reconciling this amount was confirmed by the depository.

Accounts receivable of \$174.00, representing current year billings, had been received at time of audit.

Water tank notes of \$6,000.00 were outstanding at the year end.



Accounts payable were \$2,546.91 at the year end. This amount consisted of a 1956 advance of \$2,500.00 from Monhegan Plantation and sales taxes of \$46.91 due the State.

The surplus amounted to \$21,765.35, an increase of \$1,718.07 for the year. This was occasioned by the net income from current operations.

## Exhibit A

## COMPARATIVE BALANCE SHEET

	December 31, 1973	December 31, 1972
ASSETS		
Fixed Assets:		
Operating Property	\$41,100.15	\$41,100.15
Current Assets:		
Cash on Hand and		
In Bank	\$3,685.11	\$2,017.86
Accts. Receivable	<u>174.00</u>	<u>120.00</u>
	<u>3,859.11</u>	<u>2,137.86</u>
TOTAL	<u>\$44,959.26</u>	<u>\$43,238.01</u>
LIABILITIES, RESERVES AND SURPLUS		
Liabilities:		
Accts. Payable	2,546.91	2,543.73
Notes Payable	<u>6,000.00</u>	<u>6,000.00</u>
	8,546.91	8,543.73
Reserve for Depreciation	4,647.00	4,647.00
Capital Stock:		
Authorized 1,000		
Shares-Par \$10.00		
Issued 261 Shares	2,610.00	2,610.00
Unissued 739 Shares	<u>7,390.00</u>	<u>7,390.00</u>
	10,000.00	10,000.00
Surplus	<u>21,765.35</u>	<u>20,047.28</u>
TOTAL	<u>\$44,959.26</u>	<u>\$43,238.01</u>

Exhibit B

COMPARATIVE STATEMENT OF INCOME AND EXPENSE

	<u>1973</u>	<u>1972</u>
Operating Revenue:		
Flat Rate Residential		
Sales	\$4,653.00	\$4,675.00
Misc.	<u>46.41</u>	<u>          </u>
	\$4,699.41	\$4,675.00
Operating Expense:		
Labor	1,770.00	5,038.01
Purification System	44.50	39.20
Fuel	76.02	492.67
Audit Expense	112.60	100.00
Misc.	44.34	48.82
Freight	135.01	170.45
Supplies & Repairs	608.87	608.07
Franchise Tax	<u>10.00</u>	<u>10.00</u>
Total Operating Expense	<u>2,801.34</u>	<u>6,507.22</u>
Net Operating Income or Loss	1,898.07	(1,832.22)
Nonoperating Expense		
Interest on Note	<u>180.00</u>	<u>90.00</u>
Net Income or Loss		
Transferred to Surplus	<u><u>\$1,718.07</u></u>	<u><u>(\$1,922.22)</u></u>

## STATEMENT OF CHANGE IN SURPLUS

Surplus - Jan. 1, 1973	Exhibit C \$20,047.28
Increase:	
Net Income for Current Year	<u>1,718.07</u>
Surplus - Dec. 31, 1973	<u><u>\$21,765.35</u></u>

## FIXED ASSETS

Operating Property:	Schedule A-1
Organization	\$100.00
Structures	150.00
Water Tank and Base	11,478.00
Impounding Dams & Reservoirs	10,522.11
Springs and Wells	360.00
Intake and Suction Mains	510.00
Purification Equipment	630.57
Gas and Oil Pumping Equipment	1,243.55
Transmission Mains	4,337.92
Reservoirs and Standpipes -	
Pine Standpipes	\$ 650.00
Cypress Standpipes	<u>1,063.00</u>
	1,713.00
Distributions	<u>10,055.00</u>
TOTAL	<u><u>\$41,100.15</u></u>

## ACCOUNTS RECEIVABLE

	Schedule A-2
Pearl Bogdanove Estate	\$54.00
Alan Bolman	27.00
Donald A. Cundy	69.00
Vivian Hekking	<u>24.00</u>
TOTAL	<u><u>\$174.00</u></u>

## ACCOUNTS PAYABLE

Schedule A-3

Monhegan Plantation	
1956 Advance	\$2,500.00
Maine State Sales Tax	<u>46.91</u>
TOTAL	<u>\$2,546.91</u>

## NOTES PAYABLE

Schedule A-4

	Date	Rate	Maturity	Amount
First National Bank, Damariscotta, Maine				
Water Tank	5/12/72	3%	Demand	<u>\$6,000.00</u>



**WARRANT  
FOR THE ANNUAL PLANTATION MEETING**

To Douglas R. Boynton, Constable, Monhegan Plantation, in the County of Lincoln.

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the voters of the Plantation of Monhegan, in said County, qualified to vote in Plantation affairs to meet at the Monhegan Schoolhouse in said Plantation on Monday, the 10th day of March, A.D., 1975 at 7:30 o'clock in the evening, then and there to act on the following articles to wit:

Art. 1. To choose a moderator to preside at said meeting.

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Art. 2. To see if the residents will vote to accept the Plantation Report.

---

Art. 3. To choose all necessary Plantation Officers viz: Plantation Clerk, Three Assessors, Collector of Taxes, Treasurer, All necessary members of the School Committee, Truant Officer, Constable, Fire Chief, Harbor Master, Road Commissioner and Surveyor of Wood and Lumber.

---

Art. 4. To see if the residents will vote to carry the unexpended balances in their respective departments unless otherwise specified.

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Art. 5. To see if the residents will vote to raise the sum of \$72.25 to alleviate the overdraft in Discount on Taxes Acct.

---

Art. 6. To see if the residents will vote to authorize the School Board to spend, but not exceed, the amount of the State allocation due it under L.D. 1994, plus any other income accruing to the school account.

Art. 7. To see if the residents will vote to raise and appropriate the sum of \$3,439.45, more or less, for Plantation Expenses.

---

Art. 8. To see if the residents will vote to allow 3% discount on taxes if paid before July 1st, 1975.

---

Art. 9. To see if the residents will vote to put Excise Tax in the Discount on Taxes Account.

---

Art. 10. To see if the residents will vote to raise a certain sum of money for the disposal of solid waste.

---

Art. 11. To see if the residents will vote to raise and appropriate the sum of \$2,439.45, more or less, for maintenance repair of Roads, Bridges and Snow Removal.

---

Art. 12. To see if the residents will vote to raise and appropriate the sum of ~~\$800.00~~ <sup>800.00</sup> for the Fire Department.

---

Art. 13. To see if the residents will vote to raise and appropriate the sum of \$100.00, more or less, for WCBB - Channel 10 television station.

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Art. 14. To see if the residents will vote to raise and appropriate the sum of \$100.00, more or less, to contribute to the Tenants Harbor ambulance fund.

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Art. 15. To see if the residents will vote to raise and appropriate the sum of \$100.00, more or less, to the Natural Resources Council of Maine in appreciation for service rendered.

Art. 16. To see if the residents will vote to be a member of the Southern Mid Coast Regional Planning Commission as established under M.R.S.A. Title 30, sections 4511-4517.

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Art. 17. To see if the residents will vote to raise and appropriate the sum of \$30.00 for 1975 membership in the Southern Mid Coast Regional Planning Commission.

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Art. 18. To see what action, if any, the residents of Monhegan will take regarding Noise Pollution produced by electric generating plants inadequately sound-proofed or muffled.

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Art. 19. To see if the residents will vote to raise and appropriate the sum of \$20.00, per election day served, for the Registrar of Voters.

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APPROPRIATION OF \$1,681.67 OF FEDERAL REVENUE  
SHARING PAYMENTS TO THE TOWN OF MONHEGAN  
PLANTATION

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Art. 20. To see if the residents will vote to appropriate the sum of \$560.55 from Revenue Sharing Account and transfer it to Roads, Bridges and Snow Removal.

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Art. 21. To see if the residents will vote to appropriate the sum of \$560.55 from Revenue Sharing Account and transfer it to Plantation Expenses.

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Art. 22. To see if the residents will vote to appropriate the sum of \$560.67 from Revenue Sharing Account and transfer it to the Wharf Account.

The Assessors hereby give notice that they will be in session at the Schoolhouse and place of meeting for the purpose of correcting the list of voters from 7:00 o'clock in the evening until the polls are closed. Given under our hands this 16th day of February, A.D., 1975.

SHERMAN M. STANLEY  
ERNEST LEWIS  
HARRY B. ODOM  
Assessors of Monhegan  
Plantation

## INDEX

Plantation Officers	2
Assessors' Report	3
List of Taxpayers	4
Assessors' Report of Expenses	12
Tax Collector's Report	17
Treasurer's Report	18
Plantation Clerk's Report	20
School Report	21
State Department of Audit	22
Water Company Report & Audit	28
Warrant	36







ANNUAL REPORT



Plantation of

MONHEGAN, MAINE



1975



**SIXTIETH**  
**ANNUAL REPORT**  
**OF THE**  
**MUNICIPAL OFFICERS**  
**OF THE PLANTATION OF**  
**MONHEGAN, MAINE**



**INCORPORATED SEPTEMBER 4, 1839**  
**FOR THE YEAR ENDED FEBRUARY 5, 1976**

**MAINE COAST PRINTERS, INC**  
**ROCKLAND, MAINE**

**PLANTATION OFFICERS****For the year 1975****MODERATOR**

Douglas R. Boynton

**BOARD OF ASSESSORS**

Robert A. Burton

Ruth P. Stanley

Richard L. Farrell

**CLERK**

Ruth P. Stanley

**COLLECTOR OF TAXES**

Judith Sproul

**TREASURER**

Anne D. Court

**CONSTABLE**

Douglas R. Boynton

**SCHOOL BOARD**

Karen M. Wincapaw

Marietta G. Burton

Sandra M. Dickson

**TRUANT OFFICER**

Maryann Boody

**HEALTH OFFICER**

Alta Ashley, M.D.

**FIRE WARDENS**

Robert A. Burton

Sherman M. Stanley

**FIRE CHIEF**

Ronald A. Stanley

**ROAD COMMISSIONER**

Robert S. Mersfelder

**HARBOR MASTER**

Craig S. Sproul

**PLUMBING INSPECTOR**

Ronald Thurston

**SURVEYOR OF WOOD AND LUMBER**

Vernon W. Burton

**SUPERINTENDENT OF SCHOOLS**

Gilbert Strout

**REPRESENTATIVE TO LEGISLATURE**

William B. Blodgett — Waldoboro, Maine 04572

Tel: 832-4402

Legislative Address: House of Representatives  
State House

Augusta, Maine 04333

Tel: 289-3591 — 289-2866



ANNUAL REPORT OF  
BOARD OF ASSESSORS

For the year ending February 5, 1976

Resident Land	\$16,115.00	
Resident Buildings	<u>79,185.00</u>	
Real Estate Total		\$95,300.00
Personal Estate		<u>2,300.00</u>
		\$97,600.00
Non Resident Land	\$33,430.00	
Non Resident Buildings	<u>95,870.00</u>	
Real Estate Total		\$129,300.00
Personal Estate		<u>300.00</u>
		\$129,600.00
Total Resident Valuation		\$ 97,600.00
Total Non Resident Valuation		<u>129,600.00</u>
		\$227,200.00
Rate of Taxation		.141

Plantation Owned Property:

Wharf, Schoolhouse, Plantation Land, Record Office and  
Land, Fire Barn and Land.

## LIST OF TAXPAYERS

Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax on Real Est.	Tax on Personal	Total
Ashley, Dr. Alta		2,900			408.90		408.90
Barstow, James III & Sherrick, Eliz. B. & Spence, Barbara B.		800			112.80		112.80
Bernstein, Morton		1,200			169.20		169.20
Boehmer, Peter			50			7.05	7.05
Boehmer, Raquel		2,100			296.10		296.10
Bone, Harry T.		1,200			169.20		169.20
Boynton, Douglas R. & Bates, Deborah		200			28.20		28.20
Boynton, Douglas R. & Willard J.			100			14.10	14.10
Boynton, Willard H. & Ruth Mae		2,200			310.20		317.25
Brackett, Lorimer E.	4,000	2,300	50	90.00	324.30	7.05	414.30
Burton, Robert A.		10,000			1,410.00		1,410.00
Burton, Robert A. & Marietta G.		1,650			232.65		242.75
Burton, Vernon W. & Winifred			100			14.10	
Court, Lee W. Jr.		2,250	150		317.25	21.15	338.40
Cundy, Donald D.		3,150	150		444.15	21.15	465.30
Davis, Linwood A. Heirs & Dearn, Lottie M. Heirs		4,100	150		578.10	21.15	599.25
Day, Ferdinand L. Jr. & Josephine D.		1,350			190.35		190.35
		9,550			1,346.55		1,346.55

Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax on Real Est.	Tax on Personal	Total
Day, June B.		3,600			507.60		507.60
Dickson, Sandra M.		1,300			183.30		183.30
Farrell, Patricia		1,350			190.35		190.35
Farrell, Richard L.		1,550			218.55		218.55
Hitchcock, Bryan		200	150		28.20	21.15	49.35
Hudson, Jacqueline & Julie		2,300			324.30		324.30
Lewis, Ernest D. & Wilma Stenn		2,700			380.70		380.70
Lord, Victor R. & Carole L.		700			98.70		98.70
Martin, Charles		1,750			246.75		246.75
Mersfelder, Robert S.		450			63.45		63.45
Nicholson, Elva B.		11,600			1,635.60		1,635.60
Nicholson, Laurice C.			100			14.10	14.10
Odom, Douglas H. & Harry B.	8,000	4,200	300	180.00	592.20	42.30	814.50
Odom, Harry B.		2,050	100		289.05	14.10	289.05
Rollins, Stephen							14.10
Rothstein, Daniel & Wrenna		2,950	50		415.95	7.05	423.00
Rothstein, Wrenna		1,000			141.00		141.00
Rothstein, Robert			100			14.10	14.10
Slagboom, Teco		850			119.85		119.85
Sproul, Craig		2,250	150		317.25	21.15	338.40
Stanley, Alfred D.		950	150		133.95	21.15	155.10
Stanley, Dwight F.		1,350			190.35		190.35
Stanley, Mary A.		1,250			176.25		176.25

Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax on Real Est.	Tax on Personal	Total
Stanley, Sherman D. & Ruth Paddock		1,900	100		267.90	14.10	282.00
Stanley, Sherman M.		2,400	200		338.40	28.20	366.60
Stanley, Sherman M. & Alfred D.		550			77.55		77.55
Sutherland, Carolyn Stanley & Alec Dean		400			56.40		56.40
Wincapaw, Carl L.	130	650	150	2.92	91.65	21.15	115.72
Non Resident							
Barker, Raymond M. Sr.		2,650			373.65		373.65
Bates, Elliot M. & Phyllis J.		1,000			141.00		141.00
Berg, David E. & Sara		1,000			141.00		141.00
Blankenship, Richard E.		1,900			267.90		267.90
Bogdanove, Pearl Est.		750			105.75		105.75
Bolman, Alan J.		900			126.90		126.90
Bolman, Frederick DeW. Jr.		1,600			225.60		225.60
Bowers, Doris R.		300			42.30		42.30
Bright, Edward Shippen		825			116.32		116.32
Brooks, Charles W. & Charlotte S.		1,150			162.15		162.15
Burton, Oscar E.		500			70.50		70.50
Cabot, John III		2,700			380.70		380.70
Cameron, Marianne C.		1,200			169.20		169.20
Cochrane, Edw. Lull Jr. & Doris A.		2,200			310.20		310.20
Colton, George H. & Ruth S.		1,550			218.55		218.55

Non Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax on Real Est.	Tax on Personal	Total
Cooke, Chatham M. & Susan M.		1,100			155.10		155.10
Cooper, Laurence & Ann		900			126.90		126.90
Court, Lee W. Sr. & Ruby M.		1,080			152.28		152.28
Court, Nancy L.		320			45.12		45.12
Davis, Bernard E. Jr. & Crowe, Robert E.		100			14.10		14.10
Davis, Manville W.		700			98.70		98.70
Detz, Leon		50			7.05		7.05
Ebert, Elizabeth R.		1,000			141.00		141.00
Edgerton, Dan S. & Elizabeth P.		100			14.10		14.10
Edison, Ann D.		500			70.50		70.50
Edison, Theodore M.		5,250			740.25		740.25
Edwards, Edmund		700			98.70		98.70
Elfant, Marcus & Sally		750			105.75		105.75
Gibbs, Alonzo & Iris		1,200			169.20		169.20
Giard, Beatrice L.		100			14.10		14.10
Gilbert, Walker		50			7.05		7.05
Gleason, Clark H.		100			14.10		14.10
Grey, Zulma Steel		1,300			183.30		183.30
Green, George A.		1,100			155.10		155.10
Gordon, Charles R. & Winifred L.		1,400			197.40		197.40
Gummere, John Sr.		950			133.95		133.95
Gussow, Don		3,300			465.30		465.30

Non Resident	Value of Inven.	Value of		Inven. Tax	Tax on		Total
		Real Est.	Personal		Real Est.	Personal	
Hanna, Frederic	100				14.10		14.10
Hareven, Tamara K.	550				77.55		77.55
Hary, Sarah & Cottle Marilyn	1,550						
Hinchman, Ralph P. III	1,800				218.55		218.55
Hovey, Chandler	100				253.80		253.80
Hubert, Edgar F. & Ann M.	1,800				14.10		14.10
Hudson, Charles Lea	1,600				253.80		253.80
Hultberg, John & Lynne D.	1,000				225.60		225.60
Jacobson, Eldon Eugene & Berdelle Wishart	900				141.00		141.00
Jahn, Edwin C.	1,800				126.90		126.90
Johnson, Natalie Weldin	1,050				253.80		253.80
Jordon, James	100				148.05		148.05
Kallem, Henry	1,650				14.10		14.10
Kallem, Herbert	2,600				232.65		232.65
Katheryn Productions, Inc.	4,500				366.60		366.60
Keller, Eliz. Barstow & Mallory, Peter J.	1,000				634.50		634.50
Keller, Eliz. Barstow	50				141.00		141.00
Kordak, Violet, Nancy & John R.	1,300				7.05		7.05
Loew, Michael & Mildred	1,800				183.30		183.30
Lothrop, Gilbert M. & Ruth S.	1,850				253.80		253.80
Lotz, Dr. John H. Heirs	100				260.85		260.85
May, Louis S. & Francis H.	100				14.10		14.10
McCartin, Wm. F. & Jan	1,700				14.10		14.10
					239.70		239.70



Non Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax on Real Est.	Tax on Personal	Total
Meissner, Leo J.		250			35.25		35.25
Merfeldter, Ade D.	2,000	450		45.00	63.45		108.45
Miles, Rufus E. Jr. & Nelle P.		1,450			204.45		204.45
Miller, Lucia Taylor		950			133.95		133.95
Miller, Patricia L.		1,650			232.65		232.65
Moller, Hans & Helen		1,650			232.65		232.65
Monhegan Associates		2,700			380.70		380.70
Neilson, Mrs. Wm. Heirs		2,000			282.00		282.00
Nelson, Elise		3,400			479.40		479.40
Nunan, Richard T.		400			56.40		56.40
Oberman, Marvin & Arline O'Connor, J. Edward & Ruth D.		1,400			197.40		197.40
Orne, Raymond S.		700			98.70		98.70
Palmer, George A. & Phoebe		350			49.35		49.35
Partridge, Mrs. John F.		750			105.75		105.75
Pearce, Elise Jenny		3,350			472.35		472.35
Perkins, Robert L.		2,300			324.30		324.30
Peterson, Andrew Heirs		300			42.30		42.30
Pitkin, Dorothy Heirs		50			7.05		7.05
Pratt, Carroll		600			84.60		84.60
Reminger, T. Richard		1,000			141.00		141.00
Rice, Harry F.		1,850			260.85		260.85
Richardson, Norman & Elizabeth S.		1,400			197.40		197.40
Rosenthal, Max		1,750			246.75		246.75
		700			98.70		98.70

Non Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax on Real Est.	Tax on Personal	Total
Rosenthal, Susan		400			56.40		56.40
Rowe, Elsie M.		1,500			211.50		211.50
Schloss, George		1,150			162.15		162.15
Schumaker, Geraldine		800			112.80		112.80
Spence, Barbara B.		400			56.40		56.40
Sterling, Sanford Heirs		100			14.10		14.10
Stineford, Raymond & Prince, Helen M.		1,050			148.05		148.05
Stoddard, Alice Kent		1,200			169.20		169.20
Stone, Donald W. & Marabah H.		1,000			141.00		141.00
Sullivan, Anne Marie		100			14.10		14.10
Tam, Reuben		1,700			239.70		239.70
Tredwell, Alonzo F. & Marjorie Ann		1,650			232.65		232.65
Troeleman, Adrianus C. & Helen M.		1,150			162.15		162.15
Twining, Eugene K.		150			21.15		21.15
Twining, Virginia P. Est.		2,300			324.30		324.30
Van Wass, Carter		100			14.10		14.10
Varnum, William H. Jr.		1,350			190.35		190.35
Vaughan, William		1,500	150		211.50	21.15	232.65
Vaughan, Frank			50			7.05	7.05
Walker, Wm. M. II & Margaret Briddle Bright		825			116.33		116.33
Wampler, Jan W. & Shubert, Ruth L.		100			14.10		14.10

Non Resident	Value of Inven.	Value of Real Est.	Value of Personal	Inven. Tax	Tax on Real Est.	Tax on Personal	Total
Watson, Mildred Heirs & Maginnis, Alice		1,700			239.70		239.70
Way, Douglas			100			14.10	14.10
Weber, James J. & Batista, Roberto & Kurzer, Judith Ritterman		1,500			211.50		211.50
Wells, George W. & Bernardo, Ann Wells		500			70.50		70.50
Whibley, Jane S.		100			14.10		14.10
Wiley, Marion M.		1,850			260.85		260.85
Witham, Drusilla G. & W. Tasker		200			28.20		28.20
Wyeth, James B.		2,350			331.35		331.35

### ASSESSORS' REPORT OF PLANTATION EXPENSES

For the year ending February 5, 1976

Feb. 5, 1975	\$108.44
March 10, 1975 Approp.	3,439.45
March 10, 1975 Approp. (Fed. Rev. Sharing)	<u>560.55</u>
	4,108.44
Expended	<u>3,730.33</u>

Feb. 5, 1976 Balance	\$378.11
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#### ROADS AND SNOW REMOVAL

Feb. 5, 1975 Balance	168.01
March 10, 1975 Approp.	2,439.45
March 10, 1975 Approp. (Fed. Rev. Sharing)	<u>560.55</u>
	3,168.01
Expended	<u>1,947.42</u>

Feb. 5, 1976 Balance	\$1,250.59
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#### EDUCATION

Feb. 5, 1975 Balance	3,754.17
Capital Outlay Carryover	40.48
L.D. 1994 Carryover	4,926.36
Aug. 25, 1975 Education Sub.	928.22
Oct. 27, 1975 Education Sub.	928.22
Nov. 12, 1975 Education Sub.	1,856.44
Jan. 3, 1976 Education Sub.	928.22
Jan. 26, 1976 Education Sub.	2,305.75
Jan. 31, 1976 Education Sub.	1,157.81
Feb. 5, 1976 Refund (Insurance)	<u>3.00</u>
	16,828.66
Expended	<u>14,358.02</u>

Feb. 5, 1976 Balance	\$2,470.64
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Education Title II

Feb. 5, 1975 Balance	None	
June 2, 1975 Education Title II	\$150.00	
Expended	<u>\$150.00</u>	
Feb. 5, 1976 Balance		None

WHARF REPAIR

Feb. 5, 1975 Balance	\$3,747.15	
March 10, 1975 Approp.		
(Fed. Rev. Sharing)	<u>560.57</u>	
	4,307.72	
Expended	<u>1,645.24</u>	
Feb. 5, 1976 Balance		\$2,662.48

FIRE DEPARTMENT

Feb. 5, 1975 Balance	278.56	
March 10, 1975 Appro.	800.00	
May, 1975 Appro.	400.00	
Aug. 25, 1975 Donation	90.00	
Sept. 9, 1975 Donation	<u>32.70</u>	
	1,601.26	
Expended	<u>1,458.01</u>	
Feb. 5, 1976 Balance		\$ 143.25

CEMETERY

Feb. 5, 1975 Balance	280.83	
Expended	<u>30.00</u>	
Feb. 5, 1976 Balance		\$ 250.83

PLAQUE (Emily Tompkins Farrelly)

Feb. 5, 1975 Balance	\$150.00	
Feb. 5, 1976 Balance		\$150.00

FIRE TRAILS

Feb. 5, 1975 Balance	\$226.50	
Feb. 5, 1976 Balance		\$226.50

FIRST AID CABINET

Feb. 5, 1975 Balance	\$765.87	
Feb. 5, 1976 Balance		\$765.87

WCBB Channel 10 TV

Feb. 5, 1975 Balance	\$100.00	
March 10, 1975 Appro.	<u>100.00</u>	
	200.00	
Expended	200.00	
Feb. 5, 1976 Balance		\$ None

GARBAGE DISPOSAL

Feb. 5, 1975 Balance	None	
May Appro.	3,200.00	
Expended	<u>3,222.60</u>	
Feb. 5, 1976 Overdraft		\$ (22.60)

PLASTICS DISPOSAL

Feb. 5, 1975 Balance	None	
May Appro.	500.00	
Expended	<u>278.00</u>	
Feb. 5, 1976 Balance		\$ 222.00

LIFE RINGS

Feb. 5, 1975 Balance	\$332.56	
Expended	<u>53.91</u>	
Feb. 5, 1976 Balance		\$278.55

FIRE PATROL

Feb. 5, 1975 Balance	\$118.50	
Feb. 5, 1976 Balance		\$118.50



RECORD BUILDING REPAIR

Feb. 5, 1975 Balance	\$ 156.23	
Feb. 5, 1976 Balance		\$156.23

ELECTRICAL SURVEY

Feb. 5, 1975 Balance	\$ 308.91	
Feb. 5, 1976 Balance		\$308.91

NOISE POLLUTION

Feb. 5, 1975 Balance	\$ 200.00	
Feb. 5, 1976 Balance		\$200.00

MONHEGAN COMMUNITY & SCHOOL BUILDING

Feb. 5, 1975 Balance	\$1,521.48	
Feb. 5, 1976 Balance		\$1,521.48

FLAGPOLE ACCOUNT

Feb. 5, 1975 Balance	None	
Feb. 5, 1976 Balance		None

CAMERON FUND

Feb. 5, 1975 Balance	\$ 152.84	
Feb. 5, 1976 Balance		\$152.84

AMBULANCE FUND

Feb. 5, 1975 Balance	None	
March 10, 1975 Appro.	\$ 100.00	
Expended	\$ 100.00	
Feb. 5, 1976 Balance		None

NATURAL RESOURCES COUNCIL

Feb. 5, 1975 Balance	None	
March 10, 1975 Appro.	\$ 100.00	
Expended	\$ 100.00	
Feb. 5, 1976 Balance		None

SOUTHERN MID COAST REGIONAL  
PLANNING COMMISSION

Feb. 5, 1975 Balance	\$ None	
March 10, 1975 Appro.	30.00	
Feb. 5, 1976 Balance		\$ 30.00

FEDERAL REVENUE SHARING

Feb. 5, 1975 Balance	\$2,013.97	
May 5, 1975 Paid Treasurer	405.00	
July 12, 1975 Paid Treasurer	405.00	
Oct. 27, 1975 Paid Treasurer	454.00	
Jan. 16, 1976 Paid Treasurer	454.00	
Dec. 31, 1975 Interest credit	<u>116.29</u>	
	3,848.26	
Feb. 4, 1976 Trans. to gen. fund	<u>1,981.67</u>	
Feb. 5, 1976 Balance		\$1,867.13

STATE REVENUE SHARING

Feb. 5, 1975 Balance	\$ 110.16	
March 1, 1975 Treas. Receipt 470	13.54	
April 5, 1975 Treas. Receipt 473	9.04	
May 5, 1975 Treas. Receipt 475	18.21	
June 2, 1975 Treas. Receipt 476	10.35	
July 12, 1975 Treas. Receipt 479	12.10	
Aug. 5, 1975 Treas. Receipt 487	12.04	
Sept. 9, 1975 Treas. Receipt 495	12.14	
Nov. 12, 1975 Treas. Receipt 499	29.05	
Jan. 3, 1976 Treas. Receipt 505	12.79	
Jan. 26, 1976 Treas. Receipt 509	11.78	
Jan. 31, 1976 Treas. Receipt 510	<u>13.03</u>	
	154.07	
Feb. 5, 1976 Balance		\$154.07

DISCOUNT ON TAXES

Feb. 5, 1975 Excise Tax	\$ 807.96	
Expended	<u>787.94</u>	
Feb. 5, 1976 Balance		\$ 20.02

SURPLUS ACCOUNT

Feb. 5, 1975 Balance	\$2,439.06	
Overlay	<u>756.10</u>	
Feb. 5, 1976 Balance		\$3,195.16

Respectfully submitted,  
RICHARD FARRELL  
RUTH PADDOCK STANLEY  
ROBERT A. BURTON  
Board of Assessors

## TAX COLLECTOR'S REPORT

For the year ended February 5, 1976

1975 Commitment		\$32,353.12
Property Taxes collected	\$31,001.18	
Discount on taxes	787.94	
Abatements	-0-	
Unpaid taxes	564.00	
Harry T. Bone	\$169.20	
Beatrice L. Giard	14.10	
Tamara K. Kareven	77.55	
Alonzo F. Tredwell &		
Marjorie Anne	232.65	
Barbara A. Spence	56.40	
Jan W. Wampler &		
Ruth L. Schubert	14.10	
Paid to Treasurer on 1975		
Commitment	\$31,001.18	
On Supplemental taxes	-0-	
On 1974 taxes	31.50	
On Excise	807.96	
Total taxes collected		\$31,840.64
Total paid to Treasurer		\$31,840.64

Respectfully submitted,  
JUDITH SPROUL  
Collector of Taxes

February 6, 1976

## TREASURER'S REPORT

For the year ending Feb. 5, 1976

February 5, 1975 Cash Balance \$12,072.41

Receipts for the fiscal year 1975-1976

March 1	State Treasurer, Municipal Revenue Sharing	13.54
April 4	Judy Sproul, Coll., Property & Excise Tax	568.42
March 4	Transfer of funds from Fed. Revenue Sharing	299.46
April 5	Judy Sproul, Coll., Excise Tax	82.36
April 5	State Treasurer, Municipal Revenue Sharing	9.04
May 5	Federal Revenue Sharing (savings account)	
May 5	State Treasurer, Municipal Revenue Sharing	18.21
June 2	State Treasurer, Municipal Revenue Sharing	10.35
June 2	State Treas., Title 2 State Appropriation	150.00
June 13	Anne D. Court, Tax Lien Payment	86.87
July 12	State Treasurer, Municipal Revenue Sharing	12.10
July 12	Federal Revenue Sharing (savings account)	
July 12	Judy Sproul, Coll., Excise Tax	2.85
July 12	Judy Sproul, Coll., Payment on 1975 Tax	96.50
July 22	D. Boynton, R. Stanley; returned check, fire dept.	76.00
July 22	Judy Sproul, Coll., Personal & Property Tax	5,566.57
July 22	Judy Sproul, Coll., Personal & Property Tax	3,404.00
July 29	Judy Sproul, Coll., Personal & Property Tax	2,693.41
Aug. 5	State Treasurer, Municipal Tax Relief, Rev. Sharing	9,120.44
Aug. 5	Judy Sproul, Coll., Personal & Property Tax	937.10
Aug. 25	Judy Sproul, Coll., Personal & Property Tax	1,560.03
Aug. 25	Judy Sproul, Coll., Personal & Property Tax	5,327.18
Aug. 25	State Treasurer, Educational Subsidies	928.22
Aug. 25	R. Stanley, Fire Dept., Excise	90.00
Sept. 9	Judy Sproul, Coll., Personal & Property Tax	7,002.55
Sept. 9	R. Stanley, Fire Dept.	32.70
Sept. 9	State Treasurer, Municipal Revenue Sharing	12.14
Oct. 1	Judy Sproul, Coll., Personal & Property Tax	1,098.37
Oct. 27	State Treasurer, Educational Subsidies	928.22
Oct. 27	Federal Revenue Sharing (savings account)	
Nov. 12	State Treasurer, Municipal Revenue Sharing	29.05
Nov. 12	State Treasurer, Educational Subsidies	1,856.44
Nov. 12	Judy Sproul, Coll., Personal & Property Tax	1,882.35

Nov. 12	Judy Sproul, Coll., Excise Tax	85.44
Jan. 3	Judy Sproul, Coll., Personal & Property Tax	267.90
Jan. 3	Judy Sproul, Coll., Excise Tax	27.24
Jan. 3	State Treasurer, Municipal Revenue Sharing	12.79
Jan. 3	State Treasurer, Educational Subsidies	928.22
Jan. 6	Federal Revenue Sharing (savings account)	
Jan. 26	Judy Sproul, Coll., Personal & Excise Tax	257.99
Jan. 26	State Treasurer, Ed. Payment, State Rev. Sharing	2,317.53
Feb. 5	State Treasurer, Ed. Payment, State Rev. Sharing	1,170.84
Feb. 5	Transfer of Funds from Fed. Rev. Sharing	980.38
Feb. 5	School check refund	3.00
Feb. 5	Transfer of funds from Fed. Rev. Sharing	<u>1,681.67</u>
Total of receipts		63,699.48
Amount paid out on selectmen's warrants		<u>56,375.77</u>
Balance February 5, 1976		7,323.71
Checkbook balance Feb. 5, 1976		7,323.71
Cash on hand Feb. 5, 1976		00.00
Portland Savings Bank Balance Feb. 5, 1976		15,505.02
Cemetery Fund Savings Account, Feb. 5, 1976		953.78
Federal Revenue Sharing Savings Account, Feb. 5, 1976		1,867.13
General Fund Savings Account, Feb. 5, 1976		8,000.00

Respectfully submitted,  
 ANNE D. COURT  
 Treasurer



## PLANTATION CLERK'S REPORT

For year ended Feb. 5, 1976

BIRTHS

2

Kole Aris Lord	July 31, 1975
in Rockland, Maine	
Dwight Paddock Stanley	Dec. 15, 1975
in Rockport, Maine	

MARRIAGES

2

James M. Lynch	June 5, 1975
Patricia E. Miner	
Richard M. Borofsky	June 7, 1975
Antra Kalnins	

DEATHS

2

Ray Eugene Phillips	May 9, 1975
Aged 78	
Dwight F. Stanley	Nov. 19, 1975
Aged 75	
in Friendship, Maine	

Respectfully submitted,  
RUTH PADDOCK STANLEY  
Clerk

## MONHEGAN SCHOOL REPORT

BALANCE - February 5, 1975	\$3,754.17
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## RECEIPTS

Capital Outlay Carryover 1974/75	40.48
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State 2/75-11/75	\$9,567.46
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December	2,305.75
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January 1976	1,157.80
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W.C. Ladd Refund 1/76	<u>3.00</u>
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	<u>13,034.01</u>
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Total Funds Available	\$16,828.46
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## EXPENDITURES

	<u>14,308.57</u>
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BALANCE - February 5, 1976	2,519.89
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	RECEIPTS	EXPENDED	BALANCE
TITLE II	\$150.00	\$150.00	-0-

## EXPENDITURES

Administration	525.00
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Instructional	8,860.49
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Health Services	50.00
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Operational	876.53
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Maintenance	691.97
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Fixed Charges	603.00
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Tuition	1,261.58
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Transportation	<u>1,440.00</u>
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	\$14,308.57
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Respectfully submitted,  
 KAREN WINCAPAW, Chm.  
 MARY BURTON, Treasurer  
 SANDRA DICKSON, Secretary  
 Monhegan School Board

AUDIT REPORT

October 6, 1975

Board of Assessors  
Monhegan Plantation  
Maine

In accordance with Title 30, Section 5253, Maine Revised Statutes Annotated of 1964, as amended, an audit has been conducted of the financial records of Monhegan Plantation for the fiscal year ended February 5, 1975.

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the exhibits and schedules incorporated in this report, present fairly the financial position of the Plantation at February 5, 1975, and the results of its operations for the period indicated.

Respectfully submitted,  
R. M. RIDEOUT, JR.  
State Auditor

RMRJr:sv

### SCOPE OF AUDIT

The system of internal control was reviewed as it pertained to the handling of cash and other matters of financial concern. Cash accounts were verified by reconciliation of bank statements and count of cash.

An analysis was made of receipts and deposits as well as disbursements and bank charges. Vouchers, payrolls and canceled checks were examined on a selective basis. Letters of confirmation were used on a test basis to verify the correctness of recorded assets and liabilities.

Revenue accruing to the municipality from various sources was examined and checked to pertinent records. Records of the Plantation meetings, as they pertained to financial matters, were reviewed. Federal revenue sharing, trust and special fund transactions were checked. Surety bond coverage was determined.

### COMMENTS

#### OPERATIONAL RESULTS

The fiscal year's operations showed that an unexpended departmental balance of \$426.68 was lapsed to unappropriated surplus. The overlay accounted for this amount lapsed to surplus.

\* \* \* \*

The following comments pertain to the accompanying financial statements:

**ASSETS . . .** The general cash balance was \$12,072.41 at Feb. 5, 1975. The bank balance used in reconciling this amount was confirmed by the depository. Federal revenue sharing funds of \$2,013.97 were verified as invested in a savings account.

The escrow cash account of \$1,375.93 is on hand at the Casco Bank and Trust Company, Portland, Maine.

A deferred appropriation in the tax discount account was carried forward pending future Plantation action.

**LIABILITIES, RESERVES AND SURPLUS . . .** Unexpended departmental account balances totaling \$12,598.06 are carried forward to the ensuing year in accordance with a vote at the annual Plantation meeting.

The excess of actual state revenue sharing over estimated totaling \$17.26 was carried forward to be applied toward the 1975 tax commitment.

FEDERAL REVENUE SHARING FUNDS . . . . Unappropriated federal revenue sharing funds of \$1,588.46 were available at February 6, 1974. Entitlement payments for the fiscal year amounted to \$1,640.00. Interest earnings credited to the fund was \$74.51. Appropriated federal revenue sharing of \$1,588.46 was allocated for public transportation and financial administration purposes. Of the amount appropriated, \$299.46 was due the general fund at the year end. Unappropriated funds amounted to \$1,714.51 at February 5, 1975.

The amount of \$1,375.93 representing a payment on uniform tax for school purposes is held in escrow pending the outcome of litigation. The Plantation has raised the issue of constitutionality of this assessment pursuant to Chapter 556 of the Public Laws of 1973.

The unappropriated surplus amounted to \$2,439.05 a decrease of \$673.32 for the year. This change was occasioned by an authorized transfer for garbage disposal less the overlay.

TRUST FUNDS . . . . Cemetery trust funds principals totaled \$600.00 and unexpended income was \$296.87 at February 5, 1975. The trust funds were confirmed as being on deposit in the First National Bank, Damariscotta, Maine.

The Emily Tomkins Farrelly special fund amounted to \$30,655.56. Of this amount \$13,533.76 was confirmed as being on deposit at the Portland Savings Bank, Portland, Maine and \$17,121.80 was in possession of the Plantation treasurer and were physically inventoried.

GENERAL . . . . The use of excise tax revenue for tax discounts and transfers to wharf repairs were voter authorized. The voters also authorized the use of federal revenue sharing funds for specific purposes.



## COMPARATIVE BALANCE SHEET

Exhibit A

February 5, 1975

February 5, 1974

GENERAL FUND

## ASSETS

Cash on Hand and in

Bank: General

\$12,072.41

\$9,622.85

Fed. Rev. Sharing

2,013.971,588.46

\$14,086.38

\$11,211.31

Escrow Cash

1,375.93

Accounts Receivable

299.46

Taxes Receivable

110.25

27.00

Advance to -

Monhegan Water Co.

2,500.00

2,500.00

Deferred Appropriations -

Discount on Taxes

72.25

Fire Department

422.34

Roads &amp; Bridges

241.7172.25664.05

TOTAL

\$18,444.27\$14,402.36TRUST AND SPECIAL FUNDS

## ASSETS

Trust Funds:

Time Deposits

896.87853.91

896.87

853.91

Special Funds:

Time Deposits

13,533.76

11,593.84

Securities

17,121.8017,121.8030,655.5628,715.64

TOTAL

\$31,552.43\$29,569.55



## COMPARATIVE BALANCE SHEET

Exhibit A

February 5, 1975

February 5, 1974

GENERAL FUNDLIABILITIES, RESERVES  
AND SURPLUS

## Reserves:

Depart. Balances

Carried (Ex. D) \$12,598.06 \$ 9,604.88

Rev. Sharing-Federal 2,013.97 1,588.46

-State 17.26 96.65

Escrow Acct. -

Uniform Tax for

School Purposes 1,375.93

\$16,005.22

\$11,289.99

## Surplus:

Unappropriated (Ex. C) 2,439.053,112.37TOTAL \$18,444.27\$14,402.36TRUST AND SPECIAL FUNDS

## LIABILITIES

## Cemetery Trust Funds:

Principal 600.00 600.00

Unexpended Income 296.87 253.91

896.87

853.91

## Special Funds:

Emily Tompkins

Farrelly Fund 30,655.56 28,715.6430,655.5628,715.64TOTAL \$31,552.43\$29,569.55

## STATEMENT OF DEPARTMENTAL OPERATIONS

Fiscal year ended Feb. 5, 1975

## GENERAL GOVERNMENT

## Plantation Expense

## PROTECTION

Fire Department

Fire Patrol

First Aid Cabinets

Fire Trails

Life Rings

## HEALTH &amp; SANITATION

Garbage Disposal

## HIGHWAYS &amp; BRIDGES

Maintenance

Wharf Repairs

## EDUCATION

School

School Community Bldg.

Flagpole

School Tax

## SPECIAL ASSESSMENTS

County Tax

Overlay

## UNCLASSIFIED

Cemetery

Discount on Taxes

Electrical Survey

Records Bldg. Repairs

Noise Pollution

W.C.B. Channel 10

Cameron Fund

Plaques-Emily Tompkins Farrelly

## TOTAL

	Appropriations	Other Credits	Total Available	Expenditures	Lapsed	Exhibit D Balances . . . . . Carried
	\$2,970.52	\$ 699.18	\$3,669.70	\$3,631.08	\$	\$ 38.62
Plantation Expense	1,222.34	76.20	1,298.54	1,019.98		278.56
Fire Department		181.50	181.50	63.00		118.50
Fire Patrol		765.87	765.87			765.87
First Aid Cabinets		271.50	271.50	45.00		226.50
Fire Trails		232.56	332.56			332.56
Life Rings	100.00					
HEALTH & SANITATION						
Garbage Disposal	1,511.54	1,338.46	2,850.00	2,850.00		
HIGHWAYS & BRIDGES						
Maintenance	2,712.21	529.50	3,241.71	3,073.70		168.01
Wharf Repairs		5,180.41	5,180.41	102.00		5,078.41
EDUCATION						
School	5,500.00	742.49	6,242.49	9,516.82		(3,274.33)
School Community Bldg.	1,000.00	1,069.95	2,069.95	548.47		1,521.48
Flagpole		300.00	300.00	300.00		
School Tax	7,371.00		7,371.00	1,375.93		5,995.07
SPECIAL ASSESSMENTS						
County Tax	1,101.60		1,101.60	1,101.60		
Overlay	426.68		426.68		426.68	
UNCLASSIFIED						
Cemetery		314.83	314.83			280.83
Discount on Taxes		1,905.25	1,905.25	34.00		
Electrical Survey		308.91	308.91	1,905.25		
Records Bldg. Repairs		156.23	156.23			308.91
Noise Pollution		200.00	200.00			156.23
W.C.B. Channel 10	100.00		100.00	200.00		200.00
Cameron Fund		152.84	152.84	100.00		100.00
Plaques-Emily Tompkins Farrelly	150.00		150.00	152.84		152.84
TOTAL	\$24,165.89	14,425.68	38,591.57	25,566.83	426.68	12,598.06

# REPORT OF MONHEGAN WATER COMPANY

For the year ended Dec. 31, 1975

Cash Balance Dec. 31, 1974	\$3,076.03
Deposits for 1975	<u>4,574.81</u>
	7,650.84
Expended for 1975	
Operating Supplies	1,195.87
Labor	2,476.05
Fuel	658.66
Trucking & Freight	73.30
Office Supplies	61.70
Audit	100.00
Bact. Analysis	51.00
Filing Fee	30.00
Sales Tax	185.70
Principal	1,000.00
Int. on Note	<u>240.06</u>
	\$6,072.34
Dec. 31, 1975	
Cash	\$7,650.84
Warrants Paid	<u>6,072.34</u>
Cash Balance for 1975	\$1,578.50
Unpaid Water Bills for 1975	
James Barstow	50.40
Alan J. Bolman	45.68
Harry T. Bone	53.55
Sandra Dickson	33.08
Tamara Harevan	28.35
Bryan Hitchcock	63.00
Teco Slagboom	28.35
Alonzo Tredwell	28.35
James B. Wyeth	<u>40.95</u>
	\$371.71

Respectfully submitted,  
BARBARA F. STANLEY  
Treasurer

**AUDIT REPORT  
MONHEGAN WATER COMPANY**

October 6, 1975

Board of Trustees  
Monhegan Water Company  
Monhegan Plantation, Maine 04852

In accordance with Title 30, Section 5253, Maine Revised Statutes Annotated of 1964, as amended, an audit has been conducted of the financial records of the Monhegan Water Company for the year ended December 31, 1974.

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Within the scope of the examination, the financial transactions were appropriately handled, with such exceptions as may be noted in the accompanying commentary.

In our opinion, the exhibits and schedules incorporated in this report, present fairly the financial position of the Water Company at December 31, 1974, and the results of its operations for the period indicated.

Respectfully submitted,  
R. M. RIDEOUT, JR.  
State Auditor

RMRJr:lsg

SCOPE OF AUDIT

The system of internal control was reviewed as it pertained to the handling of cash and other matters of financial concern. Cash accounts were verified by reconciliation of bank statements furnished by the depository.

An analysis was made of receipts and deposits as well as disbursements and bank charges. Vouchers and canceled checks were examined on a selective basis. Revenue accruing to the company was reviewed and checked to pertinent records.

\* \* \* \* \*

COMMENTSOPERATIONAL RESULTS

The fiscal year's operations showed a net income of \$318.66 as compared with a net income of \$1,718.07 for the preceding year. A comparative summary of the operations for the two years is as follows:

	<u>1974</u>	<u>1973</u>
Operating Revenue	\$4,668.00	\$4,699.41
Operating Expenses	<u>4,124.34</u>	<u>2,801.34</u>
Net Operating Income	543.66	1,898.07
Nonoperating Expense	<u>225.00</u>	<u>180.00</u>
Net Income	<u>\$ 318.66</u>	<u>\$1,718.07</u>

Increases in costs of labor and fuel were the major factors contributing to the decrease in net income for the year.

**FIXED ASSETS . . .** There was no charge for depreciation of fixed assets, and in this respect it is suggested that depreciation be taken in compliance with Public Utilities Commission requirements.

**CURRENT ASSETS . . .** The cash balance was \$3,076.03 at the year end. This bank balance used in reconciling this amount was confirmed by the depository.

Accounts receivable of \$84.00 representing current year billings, had been received at time of audit.

Water tank notes of \$5,000.00 were outstanding at the year end.



Accounts payable were \$2,529.17 at the year end. This amount consisted of a 1956 advance of \$2,500.00 from Monhegan Plantation and sales taxes of \$29.17 due the State.

The surplus amounted to \$22,084.01, an increase of \$318.66 for the year. This was occasioned by the net income from current operations.

\* \* \* \* \*



## COMPARATIVE BALANCE SHEET

Exhibit A

	December 31, 1974	December 31, 1973
<b>ASSETS</b>		
Fixed Assets:		
Operating Property	\$41,100.15	\$41,100.15
Current Assets:		
Cash on Hand and in Bank	3,076.03	3,685.11
Accounts Receivable	<u>84.00</u>	<u>174.00</u>
	<u>3,160.03</u>	<u>3,859.11</u>
<b>TOTAL</b>	<b><u>\$44,260.18</u></b>	<b><u>\$44,959.26</u></b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
Liabilities:		
Accounts Payable	2,529.17	2,546.91
Notes Payable	<u>5,000.00</u>	<u>6,000.00</u>
	7,529.17	8,546.91
Reserve for Depreciation	4,647.00	4,647.00
Capital Stock:		
Authorized 1,000 Shares - Per \$10.00		
Issued 261 Shares	2,610.00	2,610.00
Unissued 739 Shares	<u>7,390.00</u>	<u>7,390.00</u>
	10,000.00	10,000.00
Surplus	<u>22,084.01</u>	<u>21,765.35</u>
<b>TOTAL</b>	<b><u>\$44,260.18</u></b>	<b><u>\$44,959.26</u></b>

## COMPARATIVE STATEMENT OF INCOME AND EXPENSE

Exhibit B

	<u>1974</u>	<u>1973</u>
Operating Revenue:		
Flat Rate Residential		
Sales	\$4,668.00	\$4,653.00
Misc.	<u>          </u>	<u>46.41</u>
	\$4,668.00	\$4,699.41
Operating Expense:		
Labor	1,899.75	1,770.00
Purification System	39.00	44.50
Fuel	1,094.40	76.02
Audit Expense	140.00	112.60
Misc.	66.75	44.34
Freight	64.60	135.01
Supplies and Repairs	809.84	608.87
Franchise Tax	<u>10.00</u>	<u>10.00</u>
Total Operating Expense	<u>4,124.34</u>	<u>2,801.34</u>
Net Operating Income	543.66	1,898.07
Nonoperating Expense		
Interest on Note	<u>225.00</u>	<u>180.00</u>
Net Income Transferred to Surplus	<u>\$ 318.66</u>	<u>\$ 1,718.07</u>

## STATEMENT OF CHANGE IN SURPLUS

	Exhibit C
Surplus - January 1, 1974	\$21,765.35
Increase:	
Net Income for Current Year	<u>318.66</u>
Surplus - December 31, 1974	<u>\$22,084.01</u>

## FIXED ASSETS

## Schedule A-1

Operating Property:	
Organization	\$ 100.00
Structures	150.00
Water Tank and Base	11,478.00
Impounding Dams & Reservoirs	10,522.11
Springs and Wells	360.00
Intake and Suction Mains	510.00
Purification Equipment	630.57
Gas & Oil Pumping Equipment	1,243.55
Transmission Mains	4,337.92
Reservoirs and Standpipes -	
Pine Standpipes	\$ 650.00
Cypress Standpipes	<u>1,063.00</u>
	1,713.00
Distributions	<u>10,055.00</u>
TOTAL	<u>\$41,100.15</u>

## ACCOUNTS RECEIVABLE

## Schedule A-2

Marcus Elfant	\$27.00
Tamara Harevan	27.00
Geraldine Schumaker	<u>30.00</u>
TOTAL	<u>\$84.00</u>

## ACCOUNTS PAYABLE

	Schedule A-3
Monhegan Plantation	
1956 Advance	\$2,500.00
Maine State Sales Tax	<u>29.17</u>
TOTAL	<u><u>\$2,529.17</u></u>

## NOTES PAYABLE

				Schedule A-4
	Date	Rate	Maturity	Amount
First National Bank, Damariscotta, Maine				
Water Tank	5/12/72	4½%	Demand	<u><u>\$5,000.00</u></u>

**WARRANT  
FOR THE ANNUAL PLANTATION MEETING**

To Douglas R. Boynton, Constable, Monhegan Plantation, in the County of Lincoln.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Plantation of Monhegan, in said County, qualified to vote in Plantation affairs to meet at the Monhegan Schoolhouse in said Plantation on Monday, the 8th day of March, A.D., 1976 at 7:30 o'clock in the evening, then and there to act on the following articles to wit:

Art. 1. To choose a moderator to preside at said meeting.

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Art. 2. To see if the residents will vote to accept the Plantation Report.

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Art. 3. To choose all necessary Plantation Officers viz: Plantation Clerk, Three Assessors, Collector of Taxes, Treasurer, All necessary members of the School Committee, Truant Officer, Constable, Fire Chief, Harbor Master, Road Commissioner, and Surveyor of Wood and Lumber.

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Art. 4. To see if the residents will vote to carry the unexpended balances in their respective departments unless otherwise specified.

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Art. 5. To see if the residents will vote to raise the sum of \$22.60 to alleviate the overdraft in Solid Waste Disposal.

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Art. 6. To see if the residents will vote to authorize the School Committee to spend, but not exceed, the balance remaining in the School Account, plus the amount of the State Allocation due it under L.D. 1994, and any other income accruing to the School Account. For the period Feb. 5, 1976 to June 30, 1976.

Art. 7. To see if the residents will vote to authorize the School Committee to spend, but not exceed, the amount of the State Allocation due it under L.D. 1994, plus any other income accruing to the School Account for the period July 1, 1976 to June 30, 1977.

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Art. 8. To see if the residents will vote to raise and appropriate the sum of \$3,100.00, more or less, for Plantation Expenses.

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Art. 9. To see if the residents will vote to allow 3% discount on taxes if paid before July 1, 1976.

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Art. 10. To see if the residents will vote to put Excise Tax in the Discount on Taxes Account.

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Art. 11. To see if the residents will vote to raise the sum of \$3,200.00, more or less, for the disposal of solid waste and \$500.00, more or less, for the disposal of plastics.

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Art. 12. To see if the residents will vote to raise and appropriate the sum of \$1,300.00, more or less, for maintenance repair of Roads, Bridges and Snow Removal.

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Art. 13. To see if the residents will vote to raise and appropriate the sum of \$900.00, more or less, for the Fire Department.

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Art. 14. To see if the residents will vote to transfer the sum of \$110.16 from the State Revenue Sharing Account to Wharf Account.

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Art. 15. To see if the residents will vote to raise and appropriate the sum of \$3,000.00, more or less, for maintenance of the Wharf.



Art. 16. To see if the residents will vote to raise and appropriate the sum of \$100.00, more or less, for WCBB-Channel 10 television station.

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Art. 17. To see if the residents will vote to raise and appropriate the sum of \$100.00, more or less, to contribute to the St. George ambulance fund.

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Art. 18. To see if the residents will vote to raise and appropriate the sum of \$30.00 for the 1976 membership in the Southern Mid Coast Regional Planning Commission.

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Art. 19. To see if the residents will vote to have the Planning Board members consist of the three Assessors and two members elected for one-year terms.

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Art. 20. To choose all necessary members of the Planning Board.

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Art. 21. To see if the residents will vote to raise the following salaries: Treasurer, from \$250.00 to \$300.00, more or less; Second and Third Assessors from \$150.00 to \$200.00, more or less; and School Committee Members from \$25.00 to Chairman, \$100.00, more or less; Treasurer, \$75.00, more or less; Secretary, \$75.00, more or less.

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Art. 22. To see if the residents will vote to raise \$300.00, more or less, for Rodent Control.

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Art. 23. To see if the residents will vote to approve the creation of a Bi-centennial Committee of 5 members appointed by the Assessors.

Art. 24. To see if the residents will vote to raise and appropriate the sum of \$1,300.00. more or less, to the Bi-centennial Committee for its cookbook fund. with all income accruing to the Breakwater Account under the direction of the Assessors.

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APPROPRIATION OF \$1,867.13 OF FEDERAL REVENUE  
SHARING PAYMENTS TO THE TOWN OF MONHEGAN  
PLANTATION

Art. 25. To see if the residents will vote to appropriate the sum of \$622.38 from Revenue Sharing Account and transfer it to Roads Bridges and Snow Removal.

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Art. 26. To see if the residents will vote to appropriate the sum of \$622.38 from Revenue Sharing Account and transfer it to the Plantation Expenses.

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Art. 27. To see if the residents will vote to appropriate the sum of \$622.37 from Revenue Sharing Account and transfer it to the Wharf Account.

The Assessors hereby give notice that they will be in session at the Schoolhouse and place of meeting for the purpose of correcting the list of voters from 7:00 o'clock in the evening until the polls are closed. Given under our hands this 19th day of February, A.D. 1976.

ROBERT A. BURTON  
RUTH PADDOCK STANLEY  
RICHARD L. FARRELL  
Assessors of Monhegan  
Plantation



## INDEX

Plantation Officers	2
Assessors' Report	3
List of Taxpayers	4
Assessors' Report of Expenses	12
Tax Collector's Report	18
Treasurer's Report	19
Plantation Clerk's Report	21
School Report	22
State Department of Audit	23
Water Company Report & Audit	29
Warrant	37











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